REPORTS

ON THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY,

FOR FUSLY $\frac{1263}{1853\text{–}54.}$

MADRAS:
PRINTED AND PUBLISHED BY H. SMITH, AT THE FORT ST. GEORGE GAZETTE PRESS.
1855.

No. 1683.

REVENUE BOARD OFFICE,
FORT ST. GEORGE,
4th July 1855.

FROM B. CUNLIFFE, ESQ.
Secretary to the Board of Revenue,

To J. D. BOURDILLON, ESQ.
Secretary to Government, Revenue Department.

SIR,

I am directed by the Board of Revenue to forward for the information of the Right Honorable the Governor in Council, the enclosed Statements Nos. 1 to 28 exhibiting the Settlement of the Land and Extra Revenues of this Presidency for the Fusly year 1263 (1853-54.) In accordance with the instructions given by Government in the final para. of Extract from Minutes of Consultation, dated 6th November 1854, the Statements received from the Commissioner of the Northern Circars are blended with those prepared for the districts under the Board's management as far as the differences in their fixed systems permit, so that the general state of the revenues may be seen at one view and observations will be offered on the causes by which they have been affected in the districts under the Board's control. The Report of the Commissioner for the Northern Circars which has been forwarded to the Board for the purpose of being laid before Government contains similar explanation for the 5 districts* comprised in his charge.

Vide Printed Report for Fusly 1262.

Dated 5th May 1855. A 1347.

* 1 *Ganjam.*
2 *Vizagapatam.*
3 *Rajahmundry.*
4 *Masulipatam.*
5 *Guntoor.*

2. The Collectorates under the management of the Board are the same as in the preceding year.

	Districts.	*Number of Talooks.*		*Districts.*	*Number of Talooks.*
1.	Chingleput	10	9.	Tinnevelly	13
2.	Salem	14	10.	Bellary	17
3.	Madura	8	11.	Cuddapah	14
4.	Nellore	17	12.	Coimbatore	15
5.	North Arcot	13	13.	Canara	12
6.	South Arcot	13	14.	Malabar	16
7.	Tanjore	16	15.	Madras	1
8.	Trichinopoly	8	16.	Kurnool	8

3. In their last report the Board gave a short account of the revenue system which prevails in each district and of the principal sources of irrigation upon which their cultivation depends. They will therefore limit themselves on this occasion to describing the season under review with its effects on the revenues, and then offer such explanation and remarks as the various statements now submitted require.

4. The season in Fusly 1263 was of a peculiarly unfavourable nature throughout the districts in the centre and on the eastern side of the Peninsula. The early showers which are expected in May and June from the South West monsoon proved so scanty that the first dry crops were limited in extent and gave a partial yield. These crops consisting principally of Cumboo, Cholum and Raghy are sown in June and reaped in September, and as they furnish the principal food of the lower orders, their deficiency seriously augmented the distress which the extensive failure of the principal harvest afterwards caused. In October the North East monsoon commences ; but though it brought at first an average supply and enabled cultivation to be actively undertaken, it suddenly ceased early in November, leaving the crops on the dry lands to perish from drought, while the tanks, and in some instances the river channels also, received a supply of water insufficient to bring the wet crops to maturity.

5. Of the two districts on the Western Coast where the South West monsoon is never known to fail entirely, Canara enjoyed a favorable season ; but in Malabar the rains were less timely and regular ; its 2nd crop which depends chiefly on the North East monsoon yielded, in particular, a short out-turn, and the season was regarded on the whole as unusually adverse. Throughout the remainder of the Presidency, commencing with Tinnevelly at the Southern apex

of the Peninsula and extending to Nellore on the coast, and Bellary and Kurnool on our northern frontier, the annual rains were seriously deficient. The Ceded districts, the Carnatic and the Collectorates situated in the centre of the Peninsula, all suffered from drought, though in unequal degrees. In Madura, Salem and Coimbatore, the crops were generally secured and high prices compensated the ryots for short produce; but the other districts were less favored, and Tanjore, Bellary and Nellore were conspicuous for their losses. Distress was also great in the two divisions of Arcot, Chingleput, Tinnevelly and parts of Kurnool and Cuddapah. Prices rose in some places to a famine height, and loss of life as well as much additional suffering would have ensued but for the liberal measures of Government in opening the ports, giving employment to the poorer classes on public works, and sanctioning remissions in the land revenue.

6. The Board have added to the statements submitted last year, a register of the monthly rain returns for each district,* which in a season like the one under review possesses peculiar interest. It shews that the annual fall in each district was as follows:

* No. 8.

	Districts.	*At Head station.* *Inches.*	*Average throughout the District.* *Inches.*
1.	Chingleput........................	21·782	15·311
2.	Salem................................	26·186	23·531
3.	Madura	29·551	29·081
4.	Nellore..............................	17·549	9·857
5.	North Arcot	16·837	23·598
6.	South Arcot	32·908	30·522
7.	Tanjore	32·037	34·530
8.	Trichinopoly	19·675	24·789
9.	Tinnevelly.........................	23·037	22·911
10.	Bellary	6·813	9·418
11.	Cuddapah	12·941	14·622
12.	Coimbatore	22·800	23·580
13.	Canara	100·045	85·926
14.	Malabar............................	50·621	76·315
15.	Madras	29·846	"
16.	Kurnool............................	10·716	5·394

According to the Register kept at the Madras Observatory from 1813 to 1854, the annual average fall on that part of the Coromandel Coast is 49 inches. On the Western Coast 120 inches is considered an ordinary monsoon, though a less quantity suffices for the cultivation if the rains are timely in their commencement and fall at successive intervals. At Bellary the register kept at the Garrison Hospital during the last 13 years gives an annual mean of 18 inches.

7. It will therefore be observed that in all the districts, except Canara, the rains were scanty, and that an extensive and long continued drought commenced in November, the critical period of the year when the main harvest of the country is at stake. But in some places the rains were even more deficient than this statement shows, and in parts of the Bellary District where the drought was most severe, the fall did not exceed 3½ inches. The season was also marked by its capriciousness. In Kurnool, some heavy temporary rain filled the chief tanks,* while in the adjoining districts of Cuddapah and Bellary they were left unsupplied. The rivers also exhibited a similar irregularity. The Cauvery which irrigates Tanjore and Trichinopoly came down in an almost unprecedented flood in July, and afterwards had only scanty freshes. The Kistnah which, like the Cauvery, flows from the Western Ghauts, brought a destructive inundation to Kurnool in the same month, while the other rivers and especially those which depend on the North East monsoon, the Pennaar in Nellore, the Palaar in Chingleput, the Guddelum, Ponneeaur and Vellaur in South Arcot and the Tambrapoorny in Tinnevelly, all failed to furnish the usual amount of irrigation. One alleviating feature marked the season. The early rains of the North East monsoon in October and the beginning of November were sufficient in the Southern Districts to prevent the wells failing until the principal crops dependent on them had been secured. In Tanjore indeed they were injuriously heavy; but from the middle of November to June, a general drought prevailed, interrupted only in North Arcot by a severe hail storm in March which did much damage to the crops then on the ground.

* *Tanks which received full supply.*

	F. 1262	*F.* 1263
Bellary	776	21
Cuddapah	3687	317

8. The character of the year being so exceptional, it was to be expected that its sanitary state would not be favorable. Cholera, fever and small pox were prevalent even in places where no want of rain had been experienced as in Canara and on the Neilgherry hills, though most virulent in the districts where the drought and scarcity were most severe. Full statistical details on this subject are not before the Board, and objections might be entertained to making a minute enquiry with the only agency which is now available; but in Tanjore the deaths by cholera are computed at 22,100 and in Bellary at 15,269. The Collectors' reports show that they paid attention to Vaccination and successfully extended its benefits by the aid of the Subordinate Medical Officers who accompanied them on their circuits. Among the agricultural stock of the ryots, extensive losses occurred from murrain as well as from a want of fodder and water. In Bellary, where the greatest loss was sustained, 248,734 head of cattle, or 31 per cent. of the stock of the district, are calculated to have perished.

Population according to last census.
Tanjore, 1,676,086.
Bellary, 1,229,599.

9. The Board cannot omit adverting in this place to the signal proof which the year under review affords, of the value of works of irrigation and of the encouragement which has been recently given to land holders to sink private wells by exempting them from any extra taxation. Besides the additional produce and revenue which is obtained from irrigated land and which is computed to exceed that from unirrigated land in the proportion of 5 to 1, the greater security of its cultivation in unfavourable seasons makes its aid invaluable in averting or mitigating times of dearth and famine, while the forage which it supplies for the live stock of the ryots is another important benefit. In Cuddapah and the Southern and Northern Divisions of Arcot where private wells have hitherto been either free or taxed indulgently, much produce was saved by their aid, to the enrichment of the cultivators and the relief of the general distress. The same remark applies to tracts of wet land under some of the various river channels and anicuts ; for example, the river Talooks in Trichinopoly and the lands under the great tanks supplied by the lower Coleroon and Vellaur anicuts in South Arcot, and though periodical years of distress from the occasional failure of the monsoons must always be looked for, it may confidently be expected that under the improvement which has already been made and is yearly extending, times of dearth and suffering will both be rare and less severe.

10. As the state of the grain markets will be alluded to in a further part of this report, it will only be observed here that the average prices of the principal grains taken for the entire year and throughout the whole Presidency exhibit a rise of from 41 to 62 per cent. But in many places the ordinary food of the people was double its usual price, and in some instances during the greatest pressure of the scarcity, it rose to nearly treble its usual rate. On the whole the distress was borne with patient endurance; but it was necessary in some places to take extra precautions to protect the bazaars and grain when in transit, and food riots occurred in Nellore, Trichinopoly, Madras and some other towns.

11. The disastrous nature of the season attracted the early attention of Government and the Board, and on the sudden cessation of the North East monsoon in the middle of November, measures were taken to prevent and moderate as far as possible the anticipated distress. Reports were obtained of the agricultural prospects of each district and the stock of grain on hand—the ports were opened and periodical statements shewing the range of prices in the different districts and their exports and imports of grain were published for the information of the mercantile community. Arrangements were also made for the employment of the distressed part of the population on public works, and Collectors were empowered to grant those extra indulgences in the settlement of the Land Revenue which their reports shewed to be requisite under the peculiarly unfavorable state of the season. After the completion of the settlement also, the two Districts which sustained the greatest loss, Tanjore and Bellary, were specially* reported upon, and Government will therefore be prepared for a large temporary falling off in the public revenue. The settlement of the land and extra sources of revenue are shown in the following statement and give a net decrease of Rupeees 32,57,728, or 8½ per cent. on the result of the preceding year.

* *Tanjore Collector's letter forwarded to Government by Board on 10th August 1854. Bellary Reports dated 10th October and 13th November 1854 of the Member of the Board deputed to visit the District.**

* From Tanjore 7 in C. 29th June 1854.

	Land Revenue.				Extra Sources.			
	1262	1263	Increase.	Decrease.	1262	1263	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Chingleput -	11,33,238	8,27,227	......	3,06,011	4,55,772	3,02,346	......	1,53,426
2. Salem - -	17,77,985	17,47,994	......	29,991	2,07,561	2,09,227	1,666	......
3. Madura - -	19,47,899	19,11,488	......	36,411	5,10,867	4,69,945	......	40,922
4. Nellore - -	19,36,477	13,49,192	......	5,87,285	5,70,843	5,17,219	......	53,624
5. North Arcot -	21,60,092	17,15,537	......	4,44,555	1,72,699	1,77,127	4,428	......
6. South Arcot -	24,21,369	20,75,612	......	3,45,757	4,56,530	4,34,502	......	22,028
7. Tanjore - -	41,64,256	42,89,465	1,25,209	......	9,41,441	9,35,785	......	5,656
8. Trichinopoly -	13,97,466	13,31,504	......	65,962	60,341	65,350	5,009	......
9. Tinnevelly -	22,37,433	20,56,379	......	1,81,054	5,72,705	5,87,575	14,870	......
10. Bellary - -	22,38,221	16,61,746	......	5,76,475	6,01,128	5,95,086	......	6,042
11. Cuddapah -	21,74,603	19,59,013	......	2,15,590	3,10,043	3,16,821	6,778	......
12. Coimbatore -	23,42,102	23,33,606	......	8,496	1,95,021	1,94,070	......	951
13. Canara - -	19,17,441	19,19,284	1,843	......	9,25,219	7,68,139	......	1,57,080
14. Malabar - -	16,47,867	16,09,486	......	38,381	9,52,755	7,18,165	......	2,34,590
15. Madras - -	66,267	70,588	4,321	......	16.23,325	18,04,898	1,81,573	......
16. Kurnool - -	7,28,437	6,39,490	......	88,947	1,33,191	1,29,000	......	4,191
Total...	3,02,91,153	2,74,97,611	1,31,373	29,24,915	86,89,441	82,25,255	2,14,324	6,78,510
					Net Decrease Land Revenue...	27,93,542		
					Extra Sources...	4,64,186		
					Total...	32,57,728		

12. It will be remarked that the land revenue exhibits an increase in the 3 Collectorates of Canara, Madras and Tanjore. In the first, the favorableness of the year maintained the revenue at the high pitch to which it has gradually risen, and in the second, the assessment fluctuates little with variations of season, consisting, as it does, principally of a quit rent levied on ground occupied with houses. But the fact of an apparent increase of land revenue in Tanjore, when that district has been named as one which suffered most from the distress of the year, calls for explanation. The cause is to be found in the peculiarity of the Oolungo a system under which a large portion of its villages are settled. In them the assessment is raised or lowered, according as the price of grain sinks below or rises above the standard price, and in the present year when rice rose 66 per cent. Government were entitled on this account to an increased revenue of Rupees 6,66,688, which sum is accordingly included in the settlement, but in consideration of the losses which the land owners sustained in this and the preceding year when Tanjore was visited by a destructive hurricane, Government were pleased to remit* Rupees 4,08,010 of this demand, and thus practically instead of an increase of Rupees 1,25,209, the land revenue fell off in this district also to the amount of Rupees 2,82,801.

* *Extract from Minutes Consultation 7th September* 1854.

13. In examining how far the unfavorable nature of the season has diminished the land Revenue, the following statement has been prepared shewing a decrease of Rupees 39,45,989.

		Decrease of Cultivation.	Remission for entire loss of crops and short produce.	Total.
		Rupees.	Rupees.	
1.	Chingleput	1,68,140	1,19,845	2,87,985
2.	Salem	25,921	2,586	28,507
3.	Madura	25,893	10,391	36,284
4.	Nellore........................	3,42,235	2,25,453	5,67,688
5.	North Arcot	2,68,278	1,79,681	4,47,959
6.	South Arcot	1,36,564	2,20,003	3,56,567
7.	Tanjore	,,	7,08,730	7,08,730
8.	Trichinopoly	68,033	16,023	84,056
9.	Tinnevelly	,,	370,697	3,70,697
10.	Bellary........................	6,03,250	1,12,379	7,15,629
11.	Cuddapah	2,53,340	20,275	2,73,615
12.	Coimbatore	,,	2,190	2,190
13.	Canara........................	,,	3,482	3,482
14.	Malabar........................	11,212	,,	11,212
15.	Madras........................	,,	,,	,,
16.	Kurnool........................	,,	51,388	51,388
	Total......	19,02,866	20,43,123	39,45,989

	Rs.
Bellary Expenditure on famine roads till Sept. 1854,	12,28,270
Coimbatore	10,000
Cuddapah	2,72,246
Kurnool	1,28,790
Nellore	77,826
North Arcot	21,497
South Arcot	29,394
	17,68,027.

This account does not include Rupees 4,08,010 specially remitted by Government in Tanjore, because this item and such portion of the revenue arrears as it may be necessary hereafter to write off, are left to balance the gain which has occurred to Government from the Oolungoo system in Tinnevelly and Tanjore, and from the extended cultivation under wells and channels which was called into activity by the exigency of the season wherever irrigation was found available. In the "Extra sources" of revenue, a decrease amounting to about two and a half lacks under the head of Salt, Frontier customs, Exports by Sea in the provinces and Moturpha, is also attributable to the unfavorable nature of the season, which checked trade by causing a deficiency of water and forage for carriage cattle; and as far as the Board have at present information, all the Bills not having yet come in, the expenditure in providing employment for the distressed population amounts to 17,68,027. In the Departments therefore which come under the Board's cognizance, the drought appears to have affected the finances of Government to the amount of sixty lacks or £600,000 sterling.

14. Remarks will now be offered on the statements which are submitted to illustrate the details of the settlement under review; but it seems proper first to notice briefly, the occasions upon which the ordinary rules were departed from, for the purpose of affording the land holders relief under their unusually severe losses.

The remissions for withered crops were granted on a more liberal scale than in ordinary years, and were allowed on unirrigated as well as on irrigated lands. It is not usual to give remission for the failure of dry produce, because the assessment is fixed only for a single crop; and generally when the first sowing fails, the ryot is able to raise some other produce during the course of the year; but on this occasion the season was so disastrous and the produce was so scanty on those lands where the crops were harvested, that remission was allowed for failure of produce on both irrigated and unirrigated lands. In Tanjore full remission was granted in some of the irrigated villages for the unproductive and uncultivated fields on condition that the Meerassidars paid the assessment on their other lands, instead of leaving the crops to be reaped and divided by the Government servants, as they have the power of doing in bad seasons; and the exercise of which privilege on this occasion would have overwhelmed the Collector's establishment, and in some of the dry villages the crops were made over to the land holders on estimate for a similar reason.

In the two districts of North and South Arcot besides the remissions for withered crops, a per centage reduction was allowed, with the sanction of the Board, on all the wet and dry lands on account of the general scantiness of produce. In Tinnevelly, permission was given to the ryots to raise dry grain crops in the rice lands for which water was deficient, paying only a portion of the usual assessment.

With the above exceptions, the settlement was conducted in the usual manner, though more than ordinary liberality was shown in allowing reductions for cowle lands left waste and for fields only partially cultivated.

Statement Nos. 1 and 2.

6th November 1854, p. 3, Note. Vide Printed Report, F. 1262.

15. Statement No. 1 details the districts under the management of the Board, with the number of their Talooks, and Statement No. 2 shows their villages and hamlets. The latter is prepared in a slightly different form from that of the preceding year, villages under one year's rent being separated from the ryotwary villages in accordance with the instructions of Government. In comparing it with the statement of last year, some fluctuations are apparent, giving a net increase of 10 villages and 845 hamlets. In the previous statement, some of the Tanjore villages were alone entered, their subsidiary hamlets being inadvertently omitted, and the number of Government or ryotwar villages is always liable to vary, as what are termed villages in the thinly inhabited and hilly districts consist often of tracts of land without a single permanent house, and they are brought into or taken out of the statement according as they are partially cultivated by temporary settlers or left entirely waste. The decrease of 1 village and 4 hamlets in Malabar arises from their transfer to the French Go-

vernment for whom they had been held under management since the peace in 1815, in consequence of a dispute regarding their boundaries. The decrease in the number of permanently settled, Poliput and Shotriem villages is owing to resumptions on account of lapses or their falling into arrears.

16. Statement No. 3 contains a summary of the works of irrigation in each district. Being a quinquennial return, its entries are the same as in the preceding year, except that the Board have been able to add to it the details for Tanjore. It is still an evidently imperfect statement, and exertions will be made to have it prepared with fullness and care on the next occasion. It is a document which will possess much interest as shewing the addition made to the resources of the country by the increase of private wells under the new rule, which allows the land holders who incur the outlay of sinking them to reap the entire benefit. The privilege has already come into active operation, and its benefits are specially alluded to by the Collectors of Madura, Coimbatore, Tanjore, Salem and Trichinopoly. With reference to the remark made by Government on the little difference in the number of wells and tanks entered for the Chingleput district, the Board are led to believe that the entries may not be erroneous, as that district contains an unusual number of small tanks and ponds (tangals,) and the land holders have been discouraged from sinking wells by the additional taxation hitherto placed on lands thus brought under irrigation.

From Government 6th November 1854, p. 4.

17. The next three Statements Nos. 4, 5 and 6 furnish statistical details of the agricultural stock, the general population, and the number of land holders, or Puttadars, in each district. Being prepared quinquennially, these statements correspond with those which accompanied the last report, except that the details for Tanjore are newly given in No. 3, information is still defective for some districts and will be hereafter supplied.

18. The rent roll of the different districts, North Arcot excepted, is given in Statement No. 7; and as this is also a quinquennial return, it is founded on last year's data, but has been expanded for the purpose of showing the different classes into which the cultivators are divisible according to the size of their holdings. The instructions given by Government in Para. 16 of their remarks on last year's report have been followed as closely as the information at the Board's command allowed, and in the ensuing year the details for North Arcot will be included. The present statement shows 12,84,972 single Puttahs or separate holdings, the average payment on each being Rupees 18 ; but no less than 7,86,765 Puttahs are under Rupees 10, and give an average payment of only Rupees 3. The districts which contain the largest number of substantial proprietors may be thus arranged.

	No. of Proprietors paying above 100 *Rupees.*	*Average of Puttahs or holdings.* Rs.	A.	P.
Tanjore	8,710	39	12	8
Tinnevelly	3,941	22	4	8
Canara	3,539	34	2	2
South Arcot	2,769	15	13	7
Malabar	2,426	8	12	11
Nellore	2,389	35	5	5

The Board would however repeat that in reality large properties are more numerous than this return shows, as many individuals and families possess several estates or holdings, for each of which a separate puttah is entered in this return; and it may also be observed that although the ryotwary system is supposed to lead to small holdings, the principal cause of the minute subdivision of land is to be found in the Hindoo law of inheritance, which enables any member of a family to call for a division of its ancestral estate and would therefore have influence under any revenue system. That small holdings are not inconsistent with a value attached to land and may be accompanied by prosperity and comfort is shown by the three districts of Canara, Malabar and Cuddapah where the revenue is collected with facility and the ryots are generally in easy circumstances. The Collector of Tanjore observes that there are several larger proprietors in his

District than E. Moopen who was instanced in the Board's report last year as the most extensive land owner, and he hopes in his next return to be able to show the aggregate holdings of the chief families.

19. Statement No. 8 exhibits the prices of the principal grains which rose considerably, as was to be expected under the adverse state of the season. In accordance with the instructions of Government, the statement shows the current prices in contrast not only with those of the previous Fusly, but with the average of the 10 preceding years. The following Table gives the general result.

	Price.	Per Garce.		Per centage of increase in Fusly 1263.
	Average of 10 years.	Fusly 1262.	Fusly 1263.	
Paddy 1st sort.	87	73	103	41
Do. 2d do....	79	67	96	43
Jowary or Cholum.	105	84	135	61
Cumboo or Bajeera., ...	96	81	131	62
Raghy...	90	76	121	59
Horse gram ,..	120	110	159	44

On examining the statement it will be found that the grains which form the ordinary food of the people rose to the greatest height in Bellary, South and North Arcot, Nellore, Chingleput, Cuddapah and Kurnool.

It is also to be observed that though a statement prepared in this form gives a fair general comparison between one year and another, it does not shew the full pressure of the dearth on the people, because it only exhibits the average rate for the entire year and for entire districts. Both these points are of importance as prices vary much at different periods of the year and our districts are so immense, averaging 6,676 square miles in extent, that the state of the crops and markets is often entirely dissimilar in different parts of them. Thus in Bellary, it has been shewn* that in places not more than 90 miles apart, the prices of grain varied 80 per cent in consequence of the ordinary expense of conveyance enhanced in this year by the heavy loss of carriage cattle. The great rise in the markets is undoubtedly due principally to the peculiar unfavorableness of the season; but as prices did not fall in proportion as this influence was modified, and as the rise was general and extended to articles little affected by the accidental circumstances of season, other and perhaps more permanent causes seem also to have had influence, such as a change in the value of money, and probably also an increased circulation caused by the larger expenditure upon Public Works, including the Madras Railway.

* *Report from 2d Member to Government, 13th November 1854, Para 9.*

Coimbatore.
Chingleput.
Salem.
Madura.
5. *Nellore.*
North Arcot.
South Arcot.
Tanjore.
Trichinopoly.
10. *Tinnevelly.*
Bellary.
Cuddapah.
13. *Kurnool.*

20. Statement No. 9 shows the Dittum or the extent of land under occupation in the districts under ryotwary management. The details for Canara, Malabar and Madras are necessarily left blank, in consequence of the nature of the revenue system in those districts; and the entries for Trichinopoly and Tinnevelly consist of the actual cultivation of the preceding year. According to this statement, the Dittum engagements for the 13 districts noted marginally consisted of 78,31,363 cawnies of land (wet, dry and garden) bearing an assessment of Rupees 258,67,265, thus falling below the preceding year by 4,42,892 cawnies, assessed at Rupees 12,53,685, a decrease equivalent to $4\frac{14}{16}$ per cent.

21. The Dittum statement, as at present prepared, has so little use or trustworthiness that the Board will offer no remarks upon it. In

theory the Revenue officers collect the ryots at the commencement of the Fusly or agricultural year to enquire what lands they wish to retain, give up or newly occupy, and take engagements from them accordingly. But it is manifestly impossible with the present limited agency that this should be done even imperfectly before the actual time for cultivation has passed, and the account is therefore practically useless; while the form of going through it occupies unprofitably the time of the public servants and has more serious disadvantages. It summons the ryots from their villages at an inconvenient season, exposes them to petty exactions, and prevents their enjoying full liberty of cultivation, since Native revenue officers are averse to shewing a decrease in the land under occupancy. The Board therefore propose altering the Dittum arrangement and establishing the rule that each ryot is answerable for his holding of the preceding year, unless within a fixed time he presents a writing detailing any fields which he wishes to resign or any new land which he wishes to occupy. All these representations are to be promptly settled, and on their completion the cultivation returns of the year shewing the land under occupancy will be drawn out. The Board have already sanctioned this change of system in Nellore and South Arcot, and now that the assessment is in process of being placed on a modified and sounder basis, they hope that the ryotwary system will gradually receive its intended development and display a series of estates held by substantial proprietors with little annual change.

Dittum waste or Cabooleat Bunjer.

	Rs.
Fusly 1262.	10,90,879
„ 1263.	17,44,409
Increase....	6,53,530

22. Statement No. 10 shows in a brief form the result of the Dittum engagements, or the portion of the land under occupancy which was cultivated, or which (speaking here of entire fields) was left waste. The lands left uncultivated from unfavorableness of season are deducted from the settlement under the head of "Cabooleat Bunjer," and as the failure of the rains impeded agricultural operations on this occasion, the deduction for waste amounted to Rupees 17,44,409, being an increase over this item in the preceding year of Rupees 6,53,530, or nearly 60 per cent.

23. The next Statement No. 11 exhibits the cultivation of the different districts in the villages under ryotwary management, and as the details of the wet, dry and garden lands are not distinguished in the accounts of Malabar, Canara and Madras, a comparative view of the cultivation in the 16 Districts embraced in this report can only be shown in their revenue result. The comparison is as follows, and exhibits a decline of 3 per cent. Assessment on cultivated Lands.

	Rupees.
In 1262..............	2,88,92,039
„ 1263..................	2,79,88,896
Rupees	9,03,143

The above "cultivation" consists principally of land which was actually sown; but it also includes some waste for which it was not proper to grant the holders remission and which is therefore brought under the nominal head of cultivation in the settlement accounts. The amount of waste thus charged in the year under review amounts to Rupees 1,56,166 being less by Rupees 51,816 than in the preceding Fusly. This waste consists principally of lands taken up by ryots either at the Dittum or on cowles and left uncultivated without due cause, such as a want of water or agricultural stock. In the Ceded Districts Sircar land is charged for when its occupant leaves it waste and employs his stock in cultivating rent free Enam land. Another portion of the waste brought into the settlement consists of land occupied as pasturage. The marginal note shows the Districts where the largest amount of waste was charged, and it will be observed that it bears a perfectly insignificant proportion to the general revenue.

Tanjore.........	23,435
Bellary.........	16,291
Cuddapah......	50,072
Coimbatore	36,740

24. In the 13 Districts where the accounts give details of the cultivation, attention has been paid to the instructions of Government for dividing the land, as far as possible, into the 3 classes of Wet, Dry and Garden, and the following is an abstract comparative result of the cultivation.

	Class.	Fusly 1262. Cawnies.	Fusly 1262. Assessment.	Fusly 1263. Cawnies.	Fusly 1263. Assessment.	Increase. Cawnies.	Increase. Assessment.	Decrease. Cawnies.	Decrease. Assessment.
			Rs.		Rs.		Rs.		Rs.
1	Dry............	59,64,147	92,97,526	53,90,448	84,91,429	....	....	5,73,699	8,06,097
2	Wet............	14,54,655	128,29,838	13,32,776	127,61,113	....	....	*1,21,879	*68,725
3	Garden........	2,81,012	18,50,472	2,08,595	14,95,054	....	....	72,417	3,55,418
4	Wet, Garden and Wet converted into Dry and Garden......	1,24,272	10,42,503	1,97,256	13,75,260	72,984	3,32,757	....	....
	Total...	78,24,086	250,20,339	71,29,075	241,22,856	72,984	3,32,757	7,67,995	12,30,240
						Deduct Increase......		72,984	3,32,757
						Net Decrease.........		6,95,011	8,97,483

It will be observed that the cultivation of the irrigated lands (Wet and Garden) is not greatly below the preceding year, advantage having been taken of such rain as fell to sow them, and the chief loss which occurred to Government under their heads consists of the extensive remissions which it was necessary afterwards to grant for Shavi or failure of produce from drought. But on the Poonjah lands the scarcity of rain diminished cultivation, as well as destroyed a large extent of the crops which were actually sown.

The net result of the cultivation gives a decrease of Rupees 8,97,483, of which nearly the whole is on the dry lands. The districts in which cultivation fell off most considerably were

	Rupees.
Bellary............................	6,03,250
Cuddapah.........	2,53,340
Nellore...................	3,42,235
North Arcot.......................	2,68,278
South Arcot......................	1,36,564

The gross cultivation of the year in the 13 districts now in view gives the following result.

	Cultivation of Fusly 1263. Cawnies.	Assessment.	Average per Cawny. Rs.	A.	P.	Average per Acre. Rs.	A.	P.
		Rs.	Rs.	A.	P.	Rs.	A.	P.
Dry	53,90,448	84,91,429	1	9	2	1	3	1
Wet	13,32,776	121,04,604	9	1	4	6	13	11
Garden	2,08,595	14,78,054	7	1	4	5	5	9
Wet Garden...	8,254	90,522	10	15	5	8	4	8
Wet cultivation in dry lands, &c....	1,89,002	6,77,476	3	9	4	2	11	4
Total... ...	71,29,075	228,42,085	3	3	3	2	6	9

As the average rates of the assessment levied on the cultivation of the different districts possess interest, the following table is given.

* Note.—The decrease of Revenue is small on the wet lands compared with the decrease of cultivation. This arises from the Assessment having been raised in Tanjore and Tinnevelly under the Ooloongoo system by the large increase in the price of grain.

Average assessment per Acre on the cultivation of Fusly 1263.

Districts.	Dry Land.			Wet.			Garden Bagayet.			Wet Garden.			Wet cultivation in Dry Garden.			General average.			Remarks.
	RS.	AS.	P.	RS.	AS.	P.	RS.	AS.	P.	RS.	AS.	P.	RS.	AS.	P.	RS.	AS.	P.	
1. Chingleput...	1	10	0	4	12	0	4	14	2	0	6	0	1	8	10	4	1	0	The rates here shown are those
2. Salem.........	1	5	8	7	7	2	5	6	5	6	1	4	3	0	8	1	13	10	of the established assessment. In
3. Madura.......	1	6	11	4	15	10	5	8	7	9	1	9	1	7	6	2	1	4	Bellary and Cuddapah however,
4. Nellore.........	1	11	2	6	3	1	8	8	3	6	12	2	2	6	8	2	14	0	the cultivators actually pay one-
5. N. Arcot......	2	1	3	8	7	5	12	9	10	2	9	6	2	5	0	4	11	1	fourth less as a remission of 25
6. S. Arcot......	2	11	10	7	6	0	13	4	9	0	0	0	0	0	0	4	0	3	per cent annually allowed at the
7. Tanjore.......	1	4	3	6	4	3	3	10	0	0	0	0	0	0	0	5	2	9	settlement under the orders issu-
8. Trichinopoly.	1	10	8	5	7	11	3	12	6	3	6	5	3	6	11	2	15	6	ed by Government in 1820.* For
9. Tinnevelly ...	0	12	10	8	13	9	1	14	1	3	12	8	0	12	7	2	3	9	example, the average assessment
10. Bellary........	0	12	11	9	14	1	6	15	10	10	12	2	1	0	9	1	5	7	actually levied on dry lands in
11. Cuddapah....	1	1	1	9	8	11	8	3	9	12	8	10	2	1	11	1	13	8	Bellary is not 12 Annas 11 Pie
12. Coimbatore...	0	14	2	9	9	9	3	14	11	11	2	1	3	15	6	1	8	10	per Acre, but rather under 10
13. Kurnool......	1	2	6	8	5	0	8	3	9	0	0	0	2	11	8	1	4	11	Annas.
Total...	1	3	1	6	13	11	5	5	9	8	4	8	2	11	4	2	6	9	* From Government 8th, in Consultation 11th Sept. 1820.

It has been thought most useful to give the above Statement in acres, though the cawny is still the principal land measure of the Presidency, and is used for the accounts which accompany this Report according to the practice hitherto followed.

25. The next Statement No. 12 exhibits the remissions which were allowed in the assessment of the cultivated lands during the settlement. They are divided into two heads, fixed and occasional; the former of which requires no remark, being sufficiently explained by the entries in the statement. The "occasional" remissions are contingent on the season and consist of several items, the principal of which is the loss of crops by drought or flood. In the present year, Government will be prepared for heavy remissions on account of Shavy or withered crops, and the total sum, including remissions for short produce, amounts to Rupees 20,43,123, while in the preceding year, it only slightly exceeded half a lac of Rupees. The Districts in which the principal portion of this remission was granted are exhibited in the margin; and it will be observed that in the Districts with little irrigation, Bellary for example, the disastrous nature of the year is chiefly shewn by a decrease of cultivation, while in the irrigated Districts the failure of the rains is most apparent in the remissions allowed for withered crops.

	Rs.
Chingleput...	1,19,845
Nellore.......	2,25,453
North Arcot.	1,79,682
South Arcot.	2,20,003
Tanjore......	7,08,729
Tinnevelly...	3,70,697
Bellary......	1,12,379
Kurnool......	51,388
	19,88,176

26. In seasons of ordinary unfavorableness, it has not been usual to allow remissions for the loss of dry crops by drought, for the reason explained in Paragraph 14. But on this occasion, the season was so disastrous, and the produce was so scanty on those lands where the crops were harvested, that remission was allowed for withered crops on Poonjah as well as on Nunjah land. This remission, however, met only a portion of the loss which the landholders sustained from the adversity of the season. In South Arcot alone it was calculated that they lost eleven lacs of Rupees from inability to sow their indigo lands. The total sum of Rupees 20,43,123, which was remitted for withered and scanty produce, was distributed on the different descriptions of land in the following proportions.

	Rupees.
Dry..	4,51,216
Wet..	15,88,162
Garden..	3,745
Total...	20,43,123

	Fusly 1262 Rs.	*Fusly* 1263 Rs.
Fields partly left waste..	1,02,976	1,89,861
Increase......................		86,885
Miscellaneous.	3,33,819	3,66,065
Increase......................		32,246
Second crop not cultivated...... ...	97,991	1,09,590
Increase......................		11,599

	Rs.
* *Fusly* 1262.	1,05,807
,, 1263.	3,537
	1,02,270

The "occasional" remissions granted under the three heads of "Fields partly left waste," "Second crop not cultivated," and "Miscellaneous," also exhibit an increase over the preceding year. It is usual only to allow remissions for portions of fields left uncultivated when the waste exceeds the cultivated portion to a certain extent; but in the present year, it was necessary to be more indulgent, and the rules on this point were temporarily relaxed in some districts. Under the head of remissions for losses* by inundation, there is a saving to Government of Rupees 1,02,270. The sum remitted on this account in the year under review was chiefly in Kurnool, where a flood in the Kistnah injured the adjacent villages.

After the explanation given in last year's report, the remaining items of remission do not appear to require remark, and it seems sufficient to observe that the Minha or per centage remission to Brahmin and Mahomedan cultivators is being abolished as opportunities occur in the revision of the assessment.

	Rs.
Fusly 1262,	18,95,708
,, 1263,	17,58,013
	1,37,695

27. Statement No. 14 shows the amount of revenue under the head of "ready money collections" which include sums paid for quit rent, pasture and tope lands, the tree tax and some other items. The aggregate result gives a decrease of Rupees 1,37,695, which is ascribable to the unfavorable circumstances of the season.

28. The extent of sugar cane, cotton and indigo cultivation, is given in Statement 15; and in accordance with the desire of Government, the average assessment of the land on which these products are grown is detailed in its enclosure A. The cultivation in the 16 districts, for which alone returns are procurable, was as follows.

	Fusly 1262.	*Fusly* 1263.	*Difference.*
Sugar cane..	20,310	21,695	+ 1,385
Cotton	6,64,313	5,98,995	− 65,318
Indigo.	1,53,519	1,20,314	− 33,205

Sugar cane which is planted on lands supplied with irrigation, shews a slight increase; but when it is considered that the irrigated lands under cultivation, speaking here of Nunjah only and omitting Zemindary and Enam villages, comprise 13,32,776 cawnies, its extent must be looked on as highly unsatisfactory. In Kurnool, where the rate of assessment evidently acts as a prohibition, measures will be taken to effect an immediate remedy; and in other districts also, the Board believe that the present revenue system restricts the cultivation. Under the rules now in force, the extra tax charged for a second rice crop is levied when sugar cane is grown, and the Board incline to the opinion that it would be advantageous to Government and the people for this practice to be abolished. Sugar cane undoubtedly occupies the land and requires occasional irrigation as long as two rice crops; but the Board are led to think that the amount of water which it requires is not equally great, and Government may deem it advisable to alter the present rule, although not unjust in itself, if it is found to check the cultivation of a valuable and important article of export. The Board propose to address the Government again after collecting information on this subject.

29. The large decrease in the Cotton and Indigo cultivation was caused by the drought. These products are raised principally on dry lands, and the want of rain prevented the usual sowings. The principal decrease in the Cotton cultivation occurred in Bellary, South Arcot, and Cuddapah; and the two latter districts show also the largest falling off under the head of Indigo.

30. Statement No. 15 exhibits the general Settlement of the Land Revenue in its various branches: Ryotwary, Ready money collections, Rents and the Peshcush on Zemindary, or per-

manently assessed estates. The result gives a decrease of Rupees 28,05,547, in comparison with the preceding Fusly.

	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
Total Dittum	299,82,918	297,33,305	...	249,613
Deduct Caboolaty waste	10,90,879	17,44,409	6,53,530	...
Actual cultivation	288,92,039	279,88,896	...	903,143
Deduct remission on cultivated lands	32,23,491	49,79,275	17,55,784	...
Remainder	256,68,548	230,09,621	...	26,58,927
ADD				
Ready money collections	18,95,710	17,58,013	...	1,37,697
Total Ryotwar settlement	275,64,258	247,67,634	...	27,96,624
Rented villages for more than one year	16,993	28,435	11,442	...
Peishcush on permanently settled Estates	27,09,902	27,01,542	...	8,360
Total	302,91,153	274,97,611	11,442	28,04,984
			Net decrease...	27,93,542

The decrease under the heads of Ryotwary and Ready money collections is attributable to the adverse nature of the season, as has been already explained. The revenue derived from rented villages shows an increase of Rupees 12,226 which is only nominal, having been caused by some additional villages in Nellore being brought under this head. Under the head of Peishcush a small decrease of Rupees 8,360 was caused by some small Mootahs reverting to Government in the Chingleput and Salem districts. The adverse nature of the season did not affect the demand on the lands under permanent settlement, which, as its name implies, is not liable to vary. The proprietors of these estates undoubtedly felt the effects of the prevailing drought; but as they usually receive their revenue in kind, and possess stores of grain, the profit derived from high prices enabled them to meet their engagements, though in some instances indulgence was shewn in allowing them extra time to discharge their kists.

	Rs.
Chingleput	5,258
Salem	3,102
	8,360

31. The Extra Sources of revenue next call for notice. Their details are given in Statement No. 17; and the following abstract shows that the unfavorableness of the season affected also some of their branches.

	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Salt	34,61,253	32,76,209	....	1,85,044
Land, or Frontier Customs	2,04,512	1,97,230	....	7,282
Moturpha	10,48,717	10,23,241	....	25,476
Sea Customs	9,09,609	9,39,059	29,450	....
Tobacco	4,42,174	1,840	....	4,40,334
Stamps	4,62,084	5,07,518	45,434	....
Abkarry	18,93,141	19,87,374	94,233	....
Sundry small farms and Licences	2,67,951	2,92,784	24,833	....
	86,89,441	82,25,255	1,93,950	6,58,136
			Net decrease.	4,64,186

32. The Salt revenue exhibits a net decline of Rupees 1,85,044, as shown by the following Statement of the 10 districts in which it exists.

Districts.	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
Chingleput	3,10,808	1,58,068	....	1,52,740
Madura	3,82,584	3,28,421	....	54,163
Nellore...	5,05,366	4,48,800	....	56,566
South Arcot	1,98,896	1,75,524	....	23,372
Tanjore...	4,80,411	4,67,298	....	13,113
Tinnevelly..	3,51,405	3,44,433	....	6,972
Canara	4,59,642	4,48,006	....	11,636
Malabar	3,20,807	3,30,208	9,400	....
Madras...	4,51,334	5,75,451	1,24,116	....
Total......	34,61,253	32,76,209	1,33,516	3,18,562
			Net decrease.	1,85,044

In Madras, to which an increasing amount of the inland trade is being attracted by the superiority of the roads which connect it with the interior, there was an increase of Rupees 1,24,117; and in Malabar also, the sales exhibit a slight advance over the preceding year; but in all the other Districts there was a decline, which is attributable to the unfavorableness of the season; the dearness of food checked consumption, and traders were prevented resorting in their usual number to the Depôts by the unhealthiness of the country and the scarcity of forage and water. As full statements of this branch of revenue are laid before Government on another occasion, the Board limit themselves to observing, that the home and inland sales fell off to the extent of 8 per cent on those of the preceding year. The chief cause of this decline was undoubtedly the temporary unfavorableness of the season; but a rumour of the approaching abolition of the Monopoly may have had some influence in checking the purchases of large traders as observed by the Collector of Madura.

33. The small decrease of Rupees 7,282 in the Land Customs which are now levied only along parts of our foreign frontier, does not appear to require observation.

34. The Abkarry Revenue, which, except at the Presidency, is managed on the renting system, gives a net increase of Rupees 94,233. The Districts in which the revenue rose are shown in the Margin,* and the result is owing to increased competition for the farm, except in Madras where the movement of troops on their way to and from Burmah increased the sales at the licensed shops. In Malabar there was a slight decline of Rupees 217 in highest offer on the farm being put up to auction—and in the four Districts of Chingleput, Salem, North Arcot and Kurnool there was no change, the contracts of the previous year remaining in force.

	Increase Rs.
* *Madura.*	900
Nellore.	1,697
South Arcot....	10,100
Tanjore.	14,875
Trichinopoly	2,560
Tinnevelly...	10,370
Bellary....	3,273
Cuddapah....	7,494
Coimbatore	1,050
Canara	2,275
Madras	39,850
Total... ...	94,444
Deduct decrease in Malabar	211
Net Increase	94,233

35. The next item of revenue, "Sundry small Farms and Licenses," shows a net increase of Rupees 24,833. The principal fluctuations under this head occurred in the Districts of Madras and Canara. In the former there was a decrease of Rupees 12,525, caused partly by a diminution in the fee for stamping the weights and measures used by shopmen, and partly by a temporary want of water in Cochrane's Canal which impeded the traffic and diminished the receipts on account of toll to the extent of Rupees 7,737. In Canara there was an addition of Rupees 17,475 to the receipts under this branch of revenue, caused by high offers being made for the privilege of felling timber in the Government forests and by a larger export of Ameendevy Coir to Bengal. This branch of the extra sources of Revenue seems to require revision, and the Board will take an early opportunity of attending to it, with a view to striking off such petty items as are vexatious to the people and little remunerative to Government.

Fusly.	*Rs.*
1262	10,48,717
1263	10,23,241
	25,476

36. The Moturpha revenue shows a slight decline of Rupees 25,476. In most Districts the variations are insignificant, and the principal part of the decrease occurred in Bellary where the prevailing distress led many of the small traders and artisans to leave temporarily their Villages and occupations in search of means of subsistence. It is hoped that this branch of revenue which tends to cramp the industry of the country while it yields a comparatively inconsiderable result, will soon be abolished by Government.

	Rs.
1262	9,09,608
1263	9,39,059
Increase	29,451

	Increase. *Rs.*
**Madras*	21,904
Malabar	13,709
	35,613

37. In the Sea Customs there was a small net increase of Rs. 29,451 as other returns are laid before Government to illustrate the external commerce of the Presidency, the Board will limit themselves to observing that in consequence of the unfavourable harvest in Tanjore, its export of rice to Ceylon fell off so much as to cause a decline of Rs. 16,954 in its Custom House receipts. The additional export to that Island which in consequence took place from Madura added Rs. 5,649 to its Sea Custom revenue, and at the Presidency* and in Malabar the receipts under this head also exceed those of the previous year.

38. The abolition of the Tobacco Monopoly in Malabar and Canara from 1st January 1853, caused the decrease of Rupees 4,40,334 under this head. The small sum of Rupees 1,840 which is entered in the present statement will in future be brought to account under the heads of sundry small Farms and Licenses. It forms part of an annual sum of Rupees 2,507 paid by the Travancore Government for the village of Tungacherry which they rent from us, and of which Rupees 1,840 have hitherto been carried to the credit of the Tobacco Monopoly, and the remainder to other head of revenue.

	Rs.
1262	4,62,084
1263	5,07,518
Increase	45,434

39. The Stamp revenue exhibits an increase of Rs. 45,434, and its fluctuations are ascribable chiefly to the state of business before the various Civil Courts. In some districts this revenue has been slightly affected by an order of the Sudr Udalut, dated 10th April 1854, directing all petty suits to be filed in the Courts of the District Moonsiffs where Stamps are not required for the pleadings and other papers. Hitherto these suits were often filed in the Superior Courts, by which practice the parties sued were put to extra and unnecessary expense.

40. The extra items under the head of Sevoy Jummah, are detailed in Statement No. 16, and show a net decrease of Rs. 12,005. In Canara there was a large increase of Rs. 69,549, on account of the timber cut and sold under the agency lately established for the conservancy of the Government Forests; but this was counterbalanced by a falling off in the receipts of other Districts. In Coimbatore there was a decrease of Rs. 39,852, as little Government Sandalwood was disposed of, and the sales of confiscated Tobacco have ceased since the abolition of the Monopoly. In Tanjore likewise there was a decrease of Rupees 21,973, but this was nominal, the collections on account of some Enam lands resumed for want of heirs having been transferred in the present year to the proper head of Land revenue. In the remaining Districts the receipts under this head also declined, in consequence of the state of the season, though not to an extent calling for particular observation. The total revenue under this head amounted to Rs. 2,47,336, being Rupees 12,005 less than in the previous year.

See Extract from Min. of Consultation 8th November 1854.

41. Having thus alluded to the various branches of taxation, a synoptical view of the settlement or "demand" under each head of Revenue in the past and present Fuslies is given in the following Table,

	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
Land.	Rupees.	Rupees.	Rupees.	Rupees.
Ryotwary, - - - - - - -	256,68,548	230,09,621	...	26,58,927
Ready money collections, - - -	18,95,710	17,58,013	...	1,37,697
Rents, - - - - - - - - -	16,993	28,435	11,442	...
Peishcush, - - - - - - -	27,09,902	27,01,542	...	8,360
	302,91,153	274,97,611	11,442	28,04,984
			Net decrease.	27,93,542
Salt, - - - - - - - - -	34,61,253	32,76,209	...	1,85,044
Frontier Customs, - - - - -	2,04,512	1,97,230	...	7,282
Abkarry, - - - - - - - -	18,93,141	19,87,374	94,233	...
Small Farms and Licenses, - - -	2,67,951	2,92,784	24,833	...
Moturpha, - - - - - - - -	10,48,717	10,23,241	...	25,476
Sea Customs, - - - - - - -	9,09,609	9,39,059	29,450	...
Tobacco, - - - - - - - -	4,42,174	1,840	...	4,40,334
Stamps, - - - - - - - -	4,62,084	5,07,518	45,434	...
	86,89,441	82,25,255	1,93,950	6,58,136
			Net decrease.	4,64,186
Extra Items, Sevoy Jummah, - - -	2,59,341	2,47,336	...	12,005
	392,39,935	359,70,202	...	32,69,733

42. The Collections of the Current Revenue next call for attention. Full details are given for the different districts in Statement No. 17 and the general result is shown in the following abstract. It will be observed that the demand from all sources exhibits a decline of 32½ lacks, and that the collections realized within the Fusly fall below the preceding year by 36 lacs.

Fusly 1262.	Demand.	Collections within Fusly.	Balance.	Per-centage.	Balance after subsequent collections up to the end of March 1854.	Per-centage.
	Rupees.	Rupees.	Rupees.		Rupees.	
Land Revenue, -	302,91,153	283,15,669	19,75,484	Rs. 6 8 0	4,81,373	Rs. 1 9 0
Extra Sources, -	86,89,441	84,73,159	2,16,282	Rs. 2 8 0	3,175	Rs. 0 ½ 0
Sevoy Jummah, -	2,59,341	2,34,530	24,811	Rs. 9 9 0	8,583	Rs. 3 5 0
Total, -	392,39,935	370,23,358	22,16,577	Rs. 5 10 0	4,93,131	Rs. 1 4 0
Fusly 1263.					Balance up to the end of Decr. 1854.	
Land Revenue, -	2,74,97,611	252,77,773	22,19,838	Rs. 8 1 0	7,58,595	Rs. 2 12 0
Extra Sources, -	82,25,255	79,25,591	2,99,664	Rs. 3 10 0	15,115	Rs. 0 3 0
Sevoy Jummah, -	2,47,337	2,16,952	30,384	Rs. 12 4 0	10,901	Rs. 4 6 0
Total, -	359,70,202	334,20,316	25,49,886	Rs. 7 1 0	7,84,611	Rs. 2 3 0
Increase, - -	0	0	3,33,309		2,91,480	
Decrease, - - -	32,69,733	36,03,042	0		0	

Of the total demand of the year, the portion realized before the close of the Fusly amounts to Rupees 334,20,316 or 93 per cent. and the present outstanding balance is limited to Rupees 7,84,611 or about 2¼ per cent. Last year the per-centage of the balance at a similar period was only 1¼; but under the adverse state of the late season, the Board are of opinion that the realization of the revenue shows a satisfactory result. Some details of the collections under the different heads will now be offered.

43. It has been shown that the Demand under the head of Peishcush, on Zemindary

Estates amounts to Rupees 27,01,542, and only falls below the preceding year by Rupees 8,360, being the assessment of some estates which have reverted to Government. Of the above total demand, the present unrealized portion amounts to Rupees 91,557, and is due in the Districts noted in the margin. As Zemindary Estates are under a permanent settlement, their assessment is not influenced like ryotwary Districts by variations of season, and as the proprietors generally receive their rents in kind and have grain in store, the favorable state of the markets enabled them, notwithstanding short produce, to meet their engagements. In two Districts only is the balance considerable—North Arcot and Malabar. In the former, the Collector obtained the sanction of the Board for the Zemindars of Calastry, Cavetnuggur and Bengaroopolliem to pay their last kist by instalments in consequence of the unfavorableness of the season; and in Malabar the balance is due by the Beebee of Cannanore, against whom the demand was not pressed, by order of Government, pending the consideration of some ulterior arrangements.

	Rupees.
Chingleput - -	1,212
Salem - - -	322
Nellore - - -	4,065
North Arcot -	61,486
Tanjore - -	122
Tinnevelly - -	9,348
Malabar - -	15,000
	91,556

44. The Ryotwary Collections and arrears in the different Collectorates are detailed in Statement 18 and show a present balance of Rupees 6,66,976, being a percentage of 2¾ on the total demand of Rupees 247,67,633. The Districts in which the largest amount is outstanding are shewn in the margin; but with respect to Tanjore, the greater part of the arrear is now nominal, as Government sanctioned the remission of Rupees 4,08,009 on the 7th September last, in consideration of the heavy loss which fell upon the landholders in the present season immediately after the damages caused by the hurricane of the preceding year. The outstanding balances are in progress of recovery, and the means of the landholders will be taken into consideration before measures are taken for their full enforcement.

	Rupees.
Tanjore - -	4,98,302
Nellore - -	54,313
North Arcot -	23,351
South Arcot -	19,725
Chingleput -	19,107

45. The balances under the 3 heads of "Rents for more than one year," extra sources and extra items require no observation on this occasion. The total amount is small, and measures are being taken for its collection in the different districts where it exists.

1. *Rents* - - - - - - - - - -	*Rs.*	62
2. *Extra sources.*		
Salt - - - - - - - - - - -	,,	50
Abkarry - - - - - - - - -	,,	2,206
Small farms - - - - - - -	,,	6,057
Moturpha - - - - - - - -	,,	6,801
3. *Extra items* - - - - - - -	,,	10,902

46. All the Collectors have not shown in their reports the extent to which legal process was resorted to in the collection of the revenue. Measures will therefore be taken to supply this defect in the Report and furnish a full statement in the ensuing year. An abstract is given of the Returns received from the undermentioned districts, and the Board believe that coercive process was not more frequently resorted to in the other Collectorates.

	Districts.	Number of the defaulters.	Amount of the arrears.	Value of the property sold.		
				Lands.	Personal Property.	Total.
	1	2	3	4	5	6
			Rs.			
1	Chingleput	......	235	241	......	241
2	Salem	......	91	......	91	91
3	Madura	2	19	......	19	19
4	Nellore..	......	7	......	7	7
5	North Arcot	4	81	83	......	83
6	Tinnevelly	33	1,826	......	1,826	1,826
7	Canara	81	2,037	610	1,948	2,558
8	Malabar.	7	505	......	982	982
9	Kurnool	10	639	......	276	276
	Total......	137	5,440	934	5,149	6,083

In Tanjore one fraudulent defaulter whose property was unsuccessfully put up to sale, was temporarily imprisoned—but the last returns show that no individuals are in confinement for arrears of land revenue. In Nellore it was found necessary to imprison a defaulting Abkarry renter and his security, and their case is under the consideration of the Board.

47. The arrears of former years will now be adverted to. Those under the heads of "Peishcush" or Zemindary, and "Rents for more than one year" are shown by Statement No. 20 to amount respectively to Rupees 44,742 and Rupees 1,361; but these sums will be adjusted hereafter, and it is unnecessary for the Board to make any recommendation now on their account.

The Peishcush arrears consist principally of a balance of Rupees 39,750 due by the Beebee of Cannanore, which has remained unenforced in conformity with the orders of Government dated 20th May, 1853.

48. The ryotwary arrears amounts to Rupees 3,55,291 and are classed under the following 3 heads.

		Rupees.
1.	Recoverable............	1,80,818
2.	Doubtful...............	30,416
3.	Irrecoverable...........	1,44,057
		3,55,291

The first and second items will be left for future disposal, and out of the arrear entered under the third head a portion amounting to Rupees 78,670 is included in the remission sanctioned by Government on the dates* specified in the margin, and will consequently be struck out of the future accounts. The irrecoverable balance which the Board have therefore now to recommend for remission is limited to Rupees 65,387. The details of this arrear and the Districts among which it is divided are given in Statements 21 and 22, and it will be observed that the period for which it is due ranges from Fusly 1257 (1847-48) to 1262, (1852-53.) The causes which have led to that portion of the arrear now recommended for remission are as follows:

* *Ex. Min. of Con. 6th Nov.* 1854, *p.* 11.
Ex. Min. of Con. 7th Dec. 1854.

	Rupees.
Death of Defaulters.....................	582
Absence of Do.	1,104
Poverty..................................	29,831
Permanent injury to the lands and other causes..........................	33,870
	65,387

49. The Board also request sanction for writing off Rupees 2,094 on account of extra sources of revenue, and Rupees 4,863 under the heads of extra items or Sevoy Jummah. The details of the arrears under these two heads are shown in Statements 23 and 24, and under the explanation furnished by the Collectors, it seems desirable to clear the accounts from the above hopeless balances.

50. The advances for cultivation were confined to 9 Districts as shewn in Statement No. 25 and amounted to Rupees 1,51,376 of which, Rupees 1,49,687, have been recovered, leaving a small outstanding balance of Rupees 1,689. The largest advances were made in Tanjore and Trichinopoly, and were granted on account of the damages done by the Hurricane in March 1852. Except on special occasions of this description, the practice of making these advances has been latterly discouraged, and its total extinction in some districts has been found to be attended with no inconvenience.

	Rs.
1. *Nellore* -	760
2. *Tanjore* -	83,000
3. *Trichinopoly*	39,998

51. A general Statement of the Collections, current and arrears, is given in Statement No. 26, and exhibits the following contrast.

	Particulars.	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
Land Revenue.	Arrears....	14,22,954	15,31,361	1,08,407	...
	Current. .	283,15,667	252,77,773	...	30,37,894
	Total...	297,38,621	268,09,134	...	29,29,487
Extra Sources......		87,01,556	81,40,350	...	5,61,206
	Total...	384,40,177	349,49,484	...	34,90,693
Sevoy Jummah......		2,58,631	2,36,394	...	22,237
	Grand Total...	386,98,808	351,85,878	...	35,12,930

The decrease in the current collections of the land revenue has been already ascribed to the unfavorableness of the season, and it has been pointed out that the chief falling off in the extra sources of revenue is owing to a similar cause, especially in the branches of Salt and Customs, and to the abolition of the tobacco monopoly. In the land revenue collections on account of arrears, the accounts shew an increase of Rs. 1,08,407. In the preceding year the storm which visited the Southern Provinces in March 1852 caused some delay in realizing the last kists; a larger amount than usual thus remained outstanding at the close of the Fusly and was collected in the present year.

52. The Revenue charges of the year are detailed in Statement No. 27, and amounts to Rupees 91,67,379, being an increase of Rupees 17,51,207 over the preceding Fusly.

The 4 heads into which they are divided give the following comparative result.

	Fusly 1262.	Per-centage.		Fusly 1263.	Per-centage.		Increase.
	Rs.	Rs.	As.	Rs.	Rs.	As.	Rs.
1. Charges of Management.........	34,49,745	8	15	35,29,046	10	1	79,301
2. „ of Irrigation...........	9,14,790	2	5	12,59,243	3	9	3,44,453
3. Yeomiahs, and other allowances	14,88,829	3	14	15,07,356	4	4	18,527
4. Extra Charges....................	15,62,808	4	1	28,71,734	8	3	13,08,926
Total.........	74,16,172	19	3	91,67,379	26	1	17,51,207

Under the first head, the increase principally occurred in the Salaries drawn by the European Officers. With the exception of the additional Sub-Collector employed in South Arcot on account of the Survey, no recent additions have been made to the ordinary establishment—but owing to absences and other causes the sums drawn for Salary within a Fusly are always liable to vary, and in the year under review the prolonged period necessarily occupied by the land revenue settlement increased the amount drawn for deputation allowance.

Under the second head, the additional expenditure arose from the execution of a larger number of Public Works, and as all the new undertakings received the previous sanction of Government, no detailed explanation appears called for in this place. The third head also requires no remark. In explanation of the 4th head, a detailed account of the extra charges has been appended to Statement A in No. 27, in accordance with the instructions given by Government in their remarks on the Board's last Report. These charges exhibit an increase of Rs. 13,08,926 over the preceding year; but it will be observed that 8¼ lacs of this sum consist of the advances made within the Fusly to furnish employment in road-making to the starving population of Bellary, and that the advances under the head of " the service of Government" in Coimbatore for Barracks and roads on the Neilgherry Hills exceed those of the previous year by Rs. 90,790. The advances in aid of cultivation (Tuccavy) and for the manufacture of Salt show an increase of Rs. 88,000 and Rs. 1,89,078 respectively; but these sums will be recovered and obviously form only a nominal increase of charge. Under the head of Refunds there is an increase of Rupees 1,89,161 occasioned by the repayment of Moturpha collections to certain Zemindars in Tinnevelly according to the orders given by Government on 22d November 1853.

53. In the year under review the administration of the revenues was rendered peculiarly difficult by the unpropitious nature of the season; and the heavy weight of labor and responsibility which is always involved in the management of our extensive Collectorates was thus much increased. It is gratifying to the Board to report that the Collectors and their Subordinates, European and Native, have generally shewn an active and successful zeal under this extra call on their exertions, and it is due to Mr. H. Forbes and Mr. C. Pelly to bring their names more particularly to notice. The districts of Tanjore and Bellary which have been placed under their superintendence, are of the first importance in extent, population and revenue, and therefore always form an onerous charge. In the present year they were visited by a drought and dearth of almost unprecedented severity, and the success with which these Gentlemen carried on their duties under these difficult circumstances appears to the Board to merit the approval of Government.

54. It has fallen upon the Board in the present instance to record the results of a year, remarkable for its general unfavourableness throughout the Presidency, as well as for the great distress which it caused in particular localities. A temporary decrease of revenue to a considerable amount, has been the inevitable result, but the Board see no reason to doubt that the loss will be speedily repaired. The manner in which our districts have passed through this severe ordeal shew the value of the recent liberal measures of Government in abolishing the land Customs, freeing private wells from taxation, and improving the communications and irrigation of the country. This course of improvement is in active and extended progress. Arrangements are being carried out for modifying the land tax, establishing at the same time district-road funds for the improvement of internal communications. The next most important reform is perhaps the rule which fixes a moderate assessment on the land according as it is irrigated or unirrigated from any Government reservoirs, without reference to the description of cultivation which the proprietor may undertake, thus encouraging the growth of superior products and the planting of valuable timber and fruit trees, by abolishing the old and injurious system under which they were liable to extra taxation. In Canara and Malabar, the abolition of the tobacco monopoly gives much relief to the people, benefiting alike the producing and the consuming classes; and in other districts several petty farms and hill rents which fettered industry and gave opportunities for exaction, have been swept away. Improvements in the revenue administration, including the establishment of a survey agency, have also occupied the Board's attention. The use of the Mahratta language in the official accounts has been superseded by the vernacular dialects, and a simpler and better form of accounts is now under preparation. The more extensive employment of an uncovenanted agency, the establishment of printing presses in the Collectors' offices to facilitate business and spread the orders of Government among the people, and the improvement of the law for the collection of the revenue, and the adjustment of disputes between landlord and tenant, are other contemplated improvements.

55. It will remain for future reports to detail the results of these measures; but of their favorable effect on the value of land, the prosperity of the country and the finances of Government, the Board can entertain no doubt.

I have the honor to be, &c.,

B. CUNLIFFE,

Secretary.

Commissioner's Office,
Vizagapatam, *5th May*, 1855.

No. 55.

From JOHN GOLDINGHAM, Esq.,
Commissioner Northern Circars,

To T. PYCROFT, Esq.,
Chief Secretary to Government, Fort Saint George.

Sir,

Revenue Department.

Para. 1. I have the honor to submit the following Report upon the Revenue administration of the Northern Circars for Fusly 1263. (A. D. 1853-54.) The Extra Sources of Revenue have been included in conformity with the instructions contained in para 34 of Extract Minutes Consultation under date 6th November 1854; and as directed in the same orders, the forms* furnished by the Board of Revenue for the previous year have been adopted with such additional columns as were found requisite to exhibit the circumstances peculiar to the Northern Circars. A few additional statements have also been given in the body of the report as containing matter of interest connected with the management of these Districts. This being the first year of the preparation of the new forms in the Collectors' Offices in all the Districts except Guntoor, where they were introduced in the previous Fusly, some difficulty has been experienced in securing uniformity of entries, and in some instances, the returns are not quite so complete and accurate as could be wished.

Statement No. 1.

2. The 5 Districts of the Northern Circars comprize 48 Government Talooks, besides 7 small divisions, and also 61 Zemindary and 142 Proprietary estates, which have also been entered in this account. They may be farther classified as follows according to the amount of land revenue or Peshcush yielded by them.

Classes.	Government Estates or Talooks.	Permanently assessed.			Grand Total.
		Ancient Zemindaries.	Proprietory Estates.	Total.	
1	2	3	4	5	6
	No.	No.	No.	No.	No.
Above 5 Lacks of Rupees.	...	1	...	1	1
" 4 " "	...	...	...	...	...
" 3 " "	...	...	...	...	...
" 2 " "	...	1	...	1	1
" 1½ " "	4	...	...	...	4
" 1 " "	16	...	...	...	16
" ¾ " "	10	4	...	4	14
" ½ " "	8	1	...	1	9
" ¼ " "	8	5	3	8	16
" 10,000 Rupees.	2	8	22	30	32
" 5,000 "	1	6	14	20	21
" 1,000 "	4	20	59	79	83
" 500 "	2	7	22	29	31
Under 500 "	...	8	22	30	30
Total......	55	61	142	203	258

* Note.—The Board of Revenue have been requested in amalgamating these returns with those of the Districts under their control to correct the numbers referring to them throughout this report where alteration in the arrangement is necessary.

The revenue sub-division of the Government lands is generally very imperfect except in Guntoor, where a new distribution of the District into compact Talooks was made in 1846-47. The lapse of petty estates has in places created small revenue divisions. In Masulipatam in particular, where numerous estates have recently reverted to Government, a new arrangement of the Talooks is much needed, and may advantageously be adopted in connection with the re-modelling of the Establishments of the District now under consideration.

Statement No. 2.

Fully assessed.	No.	No.
Ryotwarree	1,390	
Joint rent	1,543	
Cosht ,, ...	623	
Single ,, ...	241	
Rents for more than 1 *year*...	230	
		4,027
Mokassa and Agraharums.......		651
Moturpha Villages...............		42
Zemindary and Proprietary....		5,528
Moonsubdary........................		441
Rent free........................		572
		11,261
Hamlets........................		4,762
		16,023

3. The total No. of Villages in the 5 Districts is 11,261 with 4,762 hamlets, being an excess of 1,134 in the former with 2,067 of the latter above last year. A supplement to Statement 2 has been given explanatory of these differences, which are mostly discrepancies in the accounts. The increase in the hamlets arises from the omission last year of this item in all the Zemindary and Proprietary Estates. The Moonsubdary Villages, 441 in No. 2 were also omitted last year. The other discrepancies are chiefly in the petty Khond and Savera Villages in the Hill Country, which it is difficult to reckon correctly from their secluded locality, and from the small occupied patches, which come under the designation of Villages, being changed from year to year. The revenue of these Villages is often not more than a rupee or two.

4. The ryotwary system, with the exception of the depressed Villages in the Talook of Mungalagherry, where a different practice has been lately tried, obtains universally in Guntoor, and partially in Ganjam; in Rajahmundry and Masulipatam Joint Rent is the principle of settlement followed. In the hilly parts of Vizagapatam and Ganjam, single rent or rents without Joint responsibility are retained as the most convenient mode of settlement. In the former of these two Districts, the Palcondah Talook continues under Messrs. Arbuthnot and Co. according to the terms of their Quinquennial lease, and in the latter, the Cosht rent is preferred in certain localities, till a moderate field assessment can be fixed.

Para. 23.

From Govt. 13th Feby. 1855.

5. A special report upon the operation of the Joint Rents in the Northern Circars was called for by Government in Extract Minutes Consultation under date 6th November last, and as the same has recently been submitted to Government, on 4th January, it appears unnecessary in this place to notice this system farther than to observe that, in accordance with the late orders of Government, attention will for the present be confined to remedying the defects in it pointed out by the late Commissioner, and in the report above alluded to, in such a way as to maintain the system as far as possible in its integrity.

From Government 6th Nov. 1854, *p.* 23.

6. The Government, in their review of last year's Report, requested more detailed information in regard to the Cosht* rents in Ganjam, which is now supplied. Under this system, the aggregate Demand is annually fixed by the revenue authorities at the previous year's jummabundy or the commencement of the season, on each Village with reference to its past revenue and its supposed present capabilities. This amount is allotted by the Villagers among themselves in the following manner. The out-turn of the harvest is carefully ascertained by the ryots who stack all their grain in a few convenient places near the Village and afterwards thrash and measure it under mutual inspection and supervision without however the interference of the Government

* "Cosht gutta" as it is called appears to be a corruption of costa gutta which means *joint rent*.

officers. The quantity of grain belonging to each individual being thus determined, the Government demand is distributed upon it at a fixed rate per candy; each ryot being held responsible, only for his own share. The punctual discharge of the Government demand is sometimes arranged by the ryots assigning the grain to merchants, who keep an account with them and advance them money to meet the instalments of revenue. No accounts appear to have hitherto been kept of the individual allotment of the cosht rents; but the Collector was directed, in the Commissioner's review of the last year's settlement, to have such prepared, as affording some assistance towards a more definite mode of assessment at any future period. The system has been much extended the last 2 or 3 years, in supercession of the practice of renting out villages to strangers, who made their arrangements with the cultivators on a share of the produce. The ryots gladly availed themselves of the cosht rent with which they were familiar and which secured to them most of the advantages of the sharing system, as a means of getting rid of the interference and extortions of interlopers who made a trade of renting these villages, in which persons of sufficient substance and respectability were seldom found, who could enter into engagements for their own community. The system is open to the serious objection that it requires the industrious Ryot, who has carefully tilled his land, to pay in proportion to the produce he has raised; it is however a decided improvement upon the one which it superceded, and the transition from a distribution of the assessment on the crop to its apportionment on the land will not be difficult.

7. It may be observed that the Mokhassa villages in the Circars were generally assigned by former Zemindars to their relatives and dependents on a favourable assessment, and without any condition of service to the State. The agraharums were bestowed on favourable tenure, by the Ruling Mohomedan power or by Zemindars, on Brahmins as charitable grants. In both cases, the lands have been frequently transferred by gift or sale to other parties, and in the case of the Agraharums, there have been sub-divisions to the several heirs of the former grantees. The Surva Enam or rent free villages are much of the same character as the preceding. The Munsubdary villages comprize the 2 small estates of Totapilly and Rumpa in Rajahmundry, held by Hill Chiefs under grants from Zemindars, on condition of their maintaining a certain armed force in the hilly tracts, for preserving the peace of the country and otherwise aiding the Zemindar, to whom they owe allegiance by the terms of these grants.

8. The discrepancy in the No. of villages pointed out by the Government in the foot note to para. 20 of their review of the last year's General Report, is explained by the circumstance of 5 villages, in which there is no cultivation or revenue, being included in the general statistical returns given in paras. 8 and 10, while they are omitted in the Statement in para. 14 giving a view of the revenue for the year, and by the total No. of villages in the Palconda Talooks, held on quinquennial lease including 84 Mokassas and Agraharums, being entered in the item of rents in para. 14, while the latter were classed under their proper head in paras. 8 and 9.

	Fully Assessed.	*Cuttoobady.*	*Total.*
Paras. 8 & 10	3,965	690	4,655
„ 14	4,044	606	4,650
Difference...	79	84	5

Statement No. 3, Sources of irrigation.

9. In Ganjam and Vizagapatam, where the wet cultivation is of larger extent than the dry, irrigation is afforded by means of several small rivers and hill streams as well as by tanks. The latter there and elsewhere, when dependent only upon the local rains for supply, are a very uncertain source of irrigation, it being generally necessary that the rains should fall so seasonably as to fill the reservoirs two or three times in the season, in order to the maturity of the crop—where they are connected with the large rivers by channels, they have the advantage of the high freshes; but even this leaves them subject to great fluctuations in the supply in different seasons. The extensive operations now in progress, in connection with the Anicuts or Masonry dams constructed across the Godavery and Kishna, will afford a permanent means of irrigation to the Delta lands of Rajahmundry, Masulipatam and Guntoor. The cultivation under wells in Ganjam and Vizagapatam is limited, and is subjected only to the ordinary dry assessment, while in the 3 other Districts, it has been customary to bring it under higher rates of garden assessment. Under the recent

* Dated 2d June 1852, From Govt. 29th July 1852.

orders* of the Court of Directors, exemption is granted from the increase of tax, where land is irrigated under new wells constructed by the outlay of private capital. Where the settlement is made under the system of joint rents, which are apportioned at the option of the ryots, this order is not applicable, and it does not appear that elsewhere advantage has been taken of it to any great extent, but as the order becomes more generally known, the privilege may be extended in localities which will not be influenced by the Anicut channels, with which the well irrigation cannot be expected to compete. The difference in the number of tanks in some of the Districts, is supposed to arise from irrigation tanks alone being stated in some instances, while in others, all descriptions of reservoirs are included. Many of the temporary wells in Guntoor are merely springs in the sandy localities along the coast, or excavations of a few feet below the surface at a trifling cost. The spring channels are of the same nature.

Statement Nos. 4, 5, 6. Agricultural stock, Population and cultivating ryots.

10. In the returns of stock, there is a great falling off occasioned by epidemic disease among the cattle. In Ganjam, however, the differences between the past and present year arise mostly from the correction of errors in the accounts of the past year, but the present accounts are still considered imperfect. The returns of population taken every 5 years remain as in last year, while in the No. of Ploughs and of cultivating ryots there is an increase, indicative of the progressive character of the agricultural resources of the Circars. Under the system of joint rents, it has been usual in Rajahmundry to include each individual's sist in the joint puttah given for the whole village, while in Masulipatam, the practice of granting individual puttahs as well as a joint lease has prevailed. In Guntoor, it has latterly been usual to confine the issue of new puttahs under the ryotwarry system to changes of holdings, the former puttah holding good under Section XII. Regulation XXX. of 1802 until renewed; thus saving much ministerial labor, as well as unnecessary inconvenience to the ryots whose holdings remain unchanged.

	Fusly 1262.	*Fusly* 1263.	*Difference.*
Agricultural cattle........	447,699	435,894	− 11,805
Ploughs.........	181,894	193,960	+ 12,066
Ryots............	143,012	155,883	+ 12,871

11. Before quitting the subject of statistics, it is necessary to offer a caution against the assumption of their entire accuracy, and the deduction from them of fallacious results. This particularly applies to some of the statements into which the area of the land enters as an element of calculation. The revenue accounts shew a very wide discrepancy between the total areas of the Districts when compared with the extent given in the Maps of the Survey made about the years 1818 to 1829: for instance the total area of Rajahmundry is recorded in the Map as 4,690 square miles, while the revenue returns account for an equivalent of only 2,218 square miles, being a deficiency of 52½ per cent. In Masulipatam the deficiency is 23 per cent, and in Guntoor proper 20 per cent, while in the Palnad Division of the latter, the revenue* accounts give 976 square miles against 1,008 square miles as calculated from the Map, the difference being only 3 per cent.

	Total area recorded on the Maps.	*Total area of revenue accounts commuted to.*	*Percentage of difference.*
	Sq. M.	*Sq. M.*	
Rajahmundry.......	4,690	2,218	52½
Masulipatam.......	4,810	3,717	23
Guntoor proper excluding Palnad and villages transferred to and from other Districts.	3,907	3,126	20

* *Note.*—Though no regular survey was made in the Palnad, the greater approximation of the revenue accounts to the recorded area in the Map seems to be owing to the care with which the former were prepared in connection with the field assessment.

Villages.	No. of fields.	Extent of land recorded in accounts.	Extent as ascertained by Survey.	Increase.	Decrease.	Per cent of increase.
1	2	3	4	5	6	7
Govintada.		*Acres.*	*Acres.*			
Government lands..	23	241	262	41	21	9
Enam......... ,,	18	65	98	34	0	53
Waste......... ,,	14	96	182	95	10	100
Total.....	55	402	542	170	31	42
Derwa.						
Government lands..	22	439	546	112	5	26
Enam......... ,,	28	183	208	37	12	21
Waste......... ,,	12	74	155	86	6	120
Total......	62	696	909	235	23	35
Bundapuram.						
Total area......	198	890	3,862	2,968	5	305

Note.—The entries in Column 3 above are the assumed equivalents of Pooties, the ordinary land measure of Rajahmundry.

12. The greatest discrepancies exist probably in the Zemindary and Proprietary Estates; but, admitting this to be the case, and allowing for the difficulty of stating with precision the equivalent in acres of the diversified local measures, there is still no room to doubt that the inaccuracy extends widely throughout the Government lands. A few instances are given in the margin from the measurements made by the Survey pupils under the Sub-Collector of Rajahmundry.

13. In Vizagapatam, where the area is supposed to be much understated in the revenue accounts, the denomination of a garce of land is understood to mean as much land as would *produce* a garce of grain, and must therefore, vary in a manifold degree according to the productive qualities of different soils and localities, though an attempt has been made to commute the garce by a nominal standard of measure.

14. Taking the revenue accounts of the area as they stand, the following results are derived for the Government Talooks. The lands now held as Enams bear a proportion to the whole culturable area.

In Ganjam............................	of 47	per cent.
Vizagapatam............................	50½	do.
Rajahmundry............................	48½	do.
Masulipatam............................	40	do.
Guntoor............................	33½	do.

The uncultivated Government and Enam lands bear a percentage to the total culturable area of each respectively.

	Proportion of waste to whole culturable area of	
	Assessed.	Enam.
Ganjam....................	7 per cent.............	4 per cent.
Vizagapatam............	3½ do.	10 do.
Rajahmundry...........	7½ do.	Unknown.
Masulipatam............	27½ do.	59 do.
Guntoor..................	47½ do.	30 do.

15. It may be presumed that in Rajahmundry, where the revenue statements shew only half of the survey area as above noticed, much of the waste has been excluded from the account, and that in Guntoor, where the area more nearly approximates to the truth than in the other districts, the larger proportion of waste results in some degree from greater accuracy of the accounts, and not altogether from the actual existence of a greater portion of land left uncultivated in that district, compared with others. In Ganjam and Vizagapatam, the same reasons as in Rajahmundry probably apply. The area of Enams is given in the accounts even more loosely than that of the assessed lands, and the proportion of these held on invalid titles is considerable,

amounting probably to about ½ to ⅓d of the whole as was considered to be the case in Guntoor by the Commissioner sent to that District in 1845.

Statement No. 7.
Rent Roll.

16. It will be seen from this return that Rajahmundry is much in advance of the other Districts in the Number of substantial ryots it possesses, there being 76 persons, whose individual holdings are above 500 Rupees each, 16 of these again being above 1,000 Rupees, while in Masulipatam, there are 6 and in Guntoor 5, and in Ganjam and Vizagapatam each, 1 holding above 500 Rupees, and in all these 4 Districts none coming up to 1,000 Rupees—the average amount of sist paid by each ryot is in Rajahmundry about Rs. 38¾, while in Masulipatam and Guntoor it varies from about 22 Rupees to 21-8. Masulipatam having slightly the advantage; Vizagapatam has a higher average rate of Rupees 44-11, per ryot, which it is presumed, in the absence of other explanation, arises from large putta holdings being more extensively cultivated by under tenants. The comparative importance of the villages in the several Districts as regards the average amount of revenue realized from them is shewn in the margin. The low standard in Ganjam and Vizagapatam arises from the number of petty villages in the Hills which pay only a few Rupees.

	Average revenue of the Villages. *Rupees.*
Ganjam..................................	409
Vizagapatam............................	623
Rajahmundry............................	1,788
Masulipatam............................	1,089
Guntoor..................................	1,812

The season, Statements 8 and 11.

17. The season of Fusly 1263 was one of peculiar trial to the agricultural interests, and of considerable distress to the country generally. The circumstances of it were fully reported at the time in the correspondence noted in the margin. The fall of rain was only about one-half of that of the previous Fusly or of an average year. In September and October the S. W. monsoon was so inconsiderable that the cultivation in many localities failed. The immense value of the Godavery irrigation works in supplying the Delta with water and preserving it from the severe effects of drought experienced elsewhere will be separately noticed in the sequel. The Jonna crops in Masulipatam and Guntoor, which require but little moisture after sowing, turned out well, but the other crops are said to have yielded only about a fourth of a good year's harvest. Great distress was experienced in places from want of water for domestic use, and from the deficiency of forage for cattle.

To Govt. 5th Dec. '53.
20th Jan. '54.
3rd Apr. '54.
18th July '54.

Vide Appendix A.

Statement No. 9.

18. A severe inundation was again this year experienced from the Kishna river, which rose to a maximum of 39 feet, and continued for 18 days to flow above 30 feet on the Register. Great damage was occasioned to the cultivation with much loss of private property in the destruction of houses and of cattle. Tanks were breached, and in places swept away, and the Collector of Masulipatam states that "its influence was extended to villages 60 miles distant from "the bank of the river." The cultivation was however renewed, where it was practicable after the subsidence of the floods. The correspondence which transpired at the time on the subject is noted in the margin.

Para 2.

From Collector of Guntoor 21st July 1853.
,, Masulipatam 27th ,, ,,
,, Guntoor 31st Sept. ,,
From Commissioner to Government 28th July ,,
,, ,, 4th Aug. ,,

Statement No. 10.

19. The calamitous nature of the season was also greatly aggravated by the prevalence of disease. About 30,000 persons are reported to have fallen victims to Cholera, Small pox, and other disorders in the Government Talooks of the Circars, the mortality varying from 1 to 2½ per cent. on the population. Besides this in Vizagapatam 26,000, and in Masulipatam 8,000 persons are reported to have perished in the Zemindary estates from the same cause. Similar accounts were not received from Ganjam and Rajahmundry. The cattle which were carried off by epidemic diseases were upwards of 1,10,000, the loss being from 7½ to 10 per cent. of the whole.

	Deaths Persons.	*Centage.*	*Deaths Cattle.*	*Centage.*
	No.		*No.*	
Ganjam........	6,295	1·52	10,564	8·50
Vizagapatam.	3,203	2·8	3,386	8·87
Rajahmundry.	9,603	1·64	21,788	7·47
Masulipatam..	5,731	1·96	22,199	9·66
Guntoor.......	5,273	·93	53,796	8·59
Total...	30,105	1·49	1,11,733	8·53

Statement No. 11. *Prices of Grain.*

20. The prices of the chief agricultural products, from which the revenue is realized, retained their usual standard for the few first months of the Fusly, and then suddenly rose to double the average of the previous season or of an ordinary year. The statement gives an average of the whole year, and does not, therefore, show the full extent of fluctuation. The further rise of prices was checked by the markets being supplied with the large stores of grain which remained in the country from the harvests of previous years, and by the importation of large quantities from other parts. The Ryots were in some measure compensated for the scanty harvest by the great rise of prices, though in some instances, where the grain was disposed of at an early period, the merchants reaped the chief advantage of the enhanced rates. The high prices of food was greatly felt by the lower classes, many of whom were preserved from perishing by the means of relief afforded to them by employment in the Kistna and Godavery works, and on the roads in Vizagapatam and Ganjam.

21. The settlement of the Government Talooks was distributed among the several revenue Officers in the following manner:

	Ganjam.	Vizagapatam.	Rajahmundry	Masulipatam.	Guntoor.	Total.
Talooks settled by the Collectors...	4	1	8	6	9	28
Do. by Sub-Collectors, Principal and Special Assistants....	1	1	4	1	0	7
Do. by Head Assistant....	0	0	2	4	2	8
Do. by Junior Do.	0	0	0	1	3	4
Total...	5	2	14	12	14	47
Palcondah....	0	1	0	0	0	1
Grand Total...	5	3	14	12	14	48

Para 3.

The Talooks of the Sub-Collectorate of Rajahmundry were this year settled by the Collector, others being assigned to the Sub-Collector in their stead in accordance with the C. O. of the Board of Revenue dated 3d October 1853.

Statement Nos. 12, 13. *Dittum Cultivation and Waste.*

The dittum known also by the names of "Atkoobady" "Amaracum" and "Veeloo" in the several districts is arranged in different ways according to the modes of settlement with the ryots. Under the Joint and Cosht rents, it consists of the apportionment of the assessment by the ryots among themselves, and is not, from the nature of the settlement, subject to any reduction at the Jummabundy, nor is it usual under other circumstances, except in Guntoor, to make any deduction of Kaboliat waste, the uncultivated land being retained in the demand, and the requisite relief being afforded simply by remissions of a portion of the assessment. The chief fluctuations in the dittum settlement of the season compared with that of the previous Fusly have arisen as follows. In Ganjam the Polaky estate recently acquired was settled as heretofore on a grain rent of so many candies per garce of land commuted at the market price, which gave a considerable increase of revenue though it was afterwards remitted on account of short produce. In Rajahmundry the increase may be ascribed to the influence of the Anicut irrigation. In Masulipatam there was a large increase of wet cultivation under the Colair lake. In Guntoor more land was taken up than in the preceding year, but a reduction of sist was made under the Joint rents introduced into some of the Villages more highly assessed. This latter circumstance accounts also for the reduction in the amount of Kaboliat waste.

Statement No. 12.

	Land.		*Sist. Rs.*
Fusly 1262................	18,55,194		41,13,009
" 1263.............	18,72,204		41,42,952
Increase...........	17,010	−	29,943
Ganjam............		+	22,395
Vizagapatam......		−	1,894
Rajahmundry......		+	8,048
Masulipatam......		+	30,092
Guntoor.........		−	28,698

Statement No. 14. Comparative view of cultivation.

22. The anomalous results in the average rates of sist as exhibited in this Statement arise from the incorrectness of the existing accounts of the extent of land noticed above in para. 11. and from irregularities in the assessment itself. In Vizagapatam the average sist of wet land is about double what it is elsewhere, probably from the area of land being very much understated. In Rajahmundry the average wet and dry rates appear from the accounts to be nearly equal, and in some Talooks the average wet rate is shown as absolutely lower than the average dry rate. These irregularities have naturally been fostered under the joint rent system, in which the mode of apportionment of the assessment rests entirely with the ryots, and as the rent is often distributed equally upon the whole lands of the village, whether cultivated or waste, the average rates are not a fair index of the assessment borne by the cultivated lands. The average rate of wet assessment of the whole appears about double that of the dry, but the proportion varies in the several districts as noted opposite.

Talooks.	*Average.*					
	Dry.			*Wet.*		
	R.	*A.*	*P.*	*R.*	*A.*	*P.*
Cota Ramachendrapuram	4	10	6	3	13	10
Mogultore.	3	13	2	2	14	10
Amlapore	3	12	0	3	9	11
Raly	4	3	11	4	11	6
Tanuku	4	2	10	4	14	2
Nagarum	4	2	6	4	6	6
Wondy	3	2	0	3	11	4

	Average.					
	Dry Sist.			*Wet Sist.*		
	R.	*A.*	*P.*	*R.*	*A.*	*P.*
Ganjam	1	5	0	2	11	9
Vizagapatam	3	3	0	7	9	6
Rajahmundry...	3	0	10	3	10	2
Masulipatam.	1	0	0	3	0	8
Guntoor...	1	10	6	6	6	2
Average	1	12	3	3	10	3

23. The comparison of the present and past year's cultivation may be viewed under the different sources from which it derived irrigation as follows:

Items.	Fusly 1262.			Fusly 1263.			Comparison.			
							Increase.		Decrease.	
	Land.	Assessment.	Average per acre	Land.	Assessment.	Average per acre	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9	10	11
	Acres.	Rupees.	R. A. P.	Acres.	Rupees.	R. A. P.	Acres.	Rupees.	Acres.	Rupees.
Dry	1,435,615	25,74,796	1 12 9	1,443,770	25,57,014	1 12 3	8,155	......	...	17,782
Irrigated. By the Godavery anni-cut.....................	36,636	1,30,460	3 8 11	86,086	2,99,655	3 7 9	49,450	1,69,195	...	......
By Tanks................	194,780	7,30,966	3 12 0	188,890	7,06,064	3 12 0	...	......	5,890	22,902
„ Channels and water courses................	139,361	4,99,027	3 9 4	106,268	4,14,175	3 14 4	...	......	33,093	84,852
By Wells..................	14,296	98,243	6 8 4	14,280	91,135	6 6 1	...	......	16	2,108
„ Local rains..........	30,420	68,336	2 4 0	29,860	65,600	2 3 2	...	......	560	2,736
Total......	415,493	15,22,032	3 10 7	425,384	* 15,78,629	3 11 5	49,450	1,69,195	39,559	1,12,598
Grand Total......	1,851,108	40,96,828	2 3 4	1,869,154	41,35,643	2 3 5	57,605	1,69,195	39,559	1,30,380
* Wet...... 14,71,695 Garden.. 1,06,934						Net Increase.	18,046	38,815		

The chief items of increase and decrease in the present year's cultivation have already been explained. In the foregoing statement the increase under the head of Godavery irrigation is mostly nominal, being a transfer from the other and less certain sources of supply under which there is a corresponding decrease.

Statement No. 15.
Remissions.

24. The "occasional" remissions as shewn below were very large, in comparison with those of the previous Fusly, owing to the adverse circumstances of the season above described.

	Fusly 1263.	*Difference compared with Fusly* 1262.
	Rs.	
1. Uncultivated portions of holdings (Shamilat)	1,99,953	+ 93,491
2. Short produce (Shavi)	60,375	+ 26,533
3. Inundated	4,593	+ 355
4. Fussul cummy	699	+ 119
5. Cowle remissions for waste lands taken up.	13,714	− 4,293
6. Remissions to privileged classes.	25,645	+ 275
7. Miscellaneous...	423	− 385
	3,05,406	+1,16,095

The two first heads amounting to Rs. 2,60,328 are farther particularized in the margin for the several districts. The remissions to privileged classes exist in the 3 districts as* noted opposite. Under the joint rent system, remissions are considered inadmissible in an ordinary year; but the past season was one in which it was necessary to relax this rule to a considerable extent. The remissions under this head and also under Ryotwary and Cosht rents, are thus distinguished.

Districts.	*Fusly* 1263.	*Difference compared with Fusly* 1262.	
		Shamilat Bunjer.	*Shavi.*
	Rs.	*Rs.*	*Rs.*
Ganjam	40,249	+11,345	+23,362
Vizagapatam	16,627	+ 5,564	+ 5,406
Rajahmundry	24,394	+13,128	+ 4,219
Masulipatam	93,764	+47,493	− 1,693
Guntoor	85,294	+15,961	− 4,761
	2,60,328	+93,491	+26,533

* *Guntoor*.. 11,552
Masulipatam.. 10,900
Rajahmundry.. 3,193

25,645

Districts.	Ryotwar.	Joint Rents.	Cosht Rent.	Total.	Percentage on the settlement
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam..	36,478	......	9,940	41,418	9
Vizagapatam..................................	10,781	5,846	......	16,627	12
Rajahmundry..................................	586	30,608	......	31,194	2½
Masulipatam..................................	428	104,467	......	104,895	13
Guntoor..	104,456	6,816	......	111,272	9
Occasional remissions..........	147,729	147,737	9,940	305,406	
Fixed Do.	17,171	1,287	......	18,458	
Deducted from the Beriz.....	2,113	50,169	......	52,282	
Total...	167,013	199,193	9,940	376,146	

It will be observed that the occasional remissions in Rajahmundry were only 2½ per cent. on the dittum settlement, while in the other districts they ranged from 9 to 13 per cent. This difference may be taken as some indication of the relief afforded by the Godavery irrigation in the season of drought. The fixed remissions are chiefly deductions from the excessive rates of sist formerly fixed by the Zemindars. In Masulipatam, certain villages classed as Mokassas and Agraharums are subjected to a reduction of ⅛d or ¼th of the full Beriz, instead of a fixed quit rent. The Baud Enams are assignments made by former Zemindars on the produce in certain localities, and their settlement is now pending.

Shares of proceeds of Mokassas and Agraharums.. 7,074
Baud Enams.. 666
To Enamdars.. 5

7,745

Vizagapatam	107
Rajahmundry	43,247
Masulipatam	88
Guntoor	95
	43,537

25. The allowances to village servants are chiefly in Rajahmundry as shown marginally, and are thus particularized for that district.

Village Moonsiffs and pettanadars	22,060
Curnums	749
Shroffs	789
Naikvadies	2,742
Stationery, &c.	4,186
Pagodas	12,721
	43,247

The reason for including the subscriptions to Pagodas appears to have been the necessity of putting down the levy of the "grama khurch" or village fund, which was applied for corrupt purposes, and proved a means of diverting a large share of the Government dues from their proper channel. Such subscriptions as were continued were required to be made as part of the aggregate rent; and in these, the allowances for the support of the village pagodas were included. On the land assessment being finally fixed, this item will be disposed of separately. In the other Districts, the renumeration allowed from the Beriz to the village Officers is inconsiderable. A proposition has recently been submitted to Government for placing these emoluments upon a more satisfactory footing. The remissions to Zemindars consist of Rupees 600 paid to the heads of two Mokassa Villages in Masulipatam. These allowances were made by former Zemindars on condition of certain services to be rendered, and have been continued since the estates reverted to Government. The remaining sum of 400 Rupees is an allowance to a petty hill chief in Rajahmundry, after the lapse of his Zemindary. The Collectors will be required to submit separate reports on these two items.

To Government 16th and 20th November 1854.

26. The cultivation settlement of the year was Rupees 4,135,643, or an increase of Rupees 38,815 compared with the previous Fusly. It was however reduced by remissions to Rupees 3,759,497 or Rupees 73,354 less than the corresponding result of the preceding year. It is thus classified under the different systems of revenue administration which have prevailed in the several Districts.

Assessment as per	*No.* 14...	4,135,643
Remissions	*No.* 15...	376,146
Remaining settlement		3,759,497

	Items.	No. of Villages.	Settlement of Fusly 1263.						Comparison between Fusly 1262 and 1263.
			Ganjam.	Vizagapatam.	Rajahmundry.	Masulipatam.	Guntoor.	Total.	
	1	2	3	4	5	6	7	8	9
Ryotwar.	Ryotwar in the present and past Fuslies.	1,342	298,014	36,492	15,183	53,617	1,123,388	1,526,694	—11,903
	Joint Rent in the past year but Ryotwar in the present	24	....	21,021	....	....	....	21,021	— 2,953
	Cosht rent in do. but do. in do.	15	9,436	....	....	....	....	9,436	— 318
	Single or village rent in do. but do. in do.	7	3,724	3,606	....	....	....	7,330	— 1,890
	Villages newly brought under cultivation	2	103	....	....	....	....	103	+ 103
	Total	1,390	311,277	61,119	15,183	53,617	1,123,388	1,564,584	—16,961
Joint Rent.	Joint rent in the past and present Fuslies.	1,465	....	43,509	1,297,731	615,666	8,258	1,965,164	—62,634
	Ryotwar in the past year but Joint rent in the present	69	....	10,896	39,028	....	53,395	103,319	+ 11,946
	Single Village rent in do. but do. in do.	9	....	3,555	....	11,579	....	15,184	+ 257
	Total	1,543	....	57,960	1,336,759	627,245	61,653	2,083,617	—50,431
Cosht Rent.	Cosht rent in the present and past Fuslies	485	85,896	....	....	....	....	85,896	— 6,962
	Ryotwar in the past year but Cosht rent in the present	7	5,176	....	....	....	....	5,176	+ 191
	Single Village rent in do. but do. in do.	108	17,543	....	....	....	....	17,543	— 497
	Share in do. but do. in do.	3	2,560	....	....	....	....	2,560	+ 1,188
	New Villages	20	121	....	....	....	....	121	+ 121
	Total	623	111,296	....	....	....	....	111,296	— 5,962
	Grand Total	3,556	422,573	119,079	1,351,942	680,862	1,185,041	3,759,497	—73,354

Or the different systems may be thus briefly summed up.

	Villages.	*Settlement.*
Ryotwary as in past year	1,342	1,526,694
Accessions from other systems, &c.	48	37,890
	1,390	1,564,584
Joint rents as in past year	1,465	1,965,164
Accessions from other systems, &c.	78	118,453
	1,543	2,083,617
Cosht rents as in past year	485	85,896
Accessions from other systems, &c.	138	21,400
	613	111,296
Total...	3,556	3,759,497

Masulipatam	47,261
Rajahmundry	12,629
Vizagapatam	3,341
	63,231
Increase	597
	62,634

This diversity of systems is an evil, but will cease on the assessment being finally fixed on the land. The falling off of Rupees 62,634 in the revenue realized under Joint Rents is from the large remissions made under the circumstances of the season, viz. Rupees 47,261 in Masulipatam, chiefly on account of wet lands left uncultivated for want of water for irrigation:—Rupees 12,629 in Rajahmundry for waste and short produce, and Rupees 3,341 in Vizagapatam for deficient harvests. There is a considerable increase of nearly 12 per cent. observable in the villages transferred from Ryotwary to Joint Rents. This has occurred chiefly in the Mungalgherry Talook of Guntoor, which suffered severely in previous years from repeated inundations of the Kistna in conjunction with a high assessment, and has arisen from the stimulus given by the reduction for the time of the rates of sist relatively with the collective demand combined with a good harvest of the Jonna crop.

No. 16, Money items of Demand.

Poollary.	
Vizagapatam	234
Rajahmundry	3,802
Masulipatam	494
Guntoor	126,591
Total	131,121

27. One of the chief of these items is the Poollary or revenue derived from grazing lands. This is merged in the general settlement under Joint Rents—but in the Ryotwary District of Guntoor it has gradually grown into a heavy additional burden to the ryots, who besides this, retain pasture lands at the full assessment to the extent of Rupees 70,000. The question is one of much importance as affecting the well being of the Ryots, and will be brought specially under the consideration of Government.

Statement No. 17. Land revenue settlement.

28. The result of the land revenue settlement is shewn in comparison with that of the previous year in the following abstract of Statement No. 17. It amounts to 6,671,710 Rupees, and is 76,866 Rupees below that of the preceding year.

Items.	Fusly 1262.	Fusly 1263.	Difference.	Centage.
	Rs.	Rs.		
Assessment on lands under the occupation of Ryots	4,113,009	4,142,952	+ 29,943	·73
Deduct fields not cultivated	16,181	7,309	− 8,872	54·83
Remaining cultivation	4,096,828	4,135,643	+ 38,815	·95
Remission	263,978	376,146	+ 112,168	42·49
Actual cultivation	3,391,977	3,202,791	− 189,186	5·58
Waste brought to account	440,873	556,706	+ 115,833	26·27
Total	3,832,850	3,759,497	− 73,353	1·91
Money items of demand	517,474	510,672	− 6,800	1·31
Total Ryotwar and joint and Cosht Rents	4,350,322	4,270,169	− 80,153	1·84
Rents for more than one year	125,643	129,034	+ 3,391	2·70
Peshcush of Zemindary and Proprietary Estates	2,272,611	2,272,507	− 104	·1
Grand Total...	6,748,576	6,671,710	− 76,866	1·14

The proportion of waste land brought to account is large. In the Villages under Joint Rents, the sist is often distributed on the waste as well as the cultivated land, so that the reduction of sist in the latter is a fair set off against the charge on the waste. From the accounts received, it would appear that more than one half of this item is the assessment on land kept for pasture, and that the remainder is charged on uncultivated land, from which the ryot has little profit for the year, though the renovation of the land by lying fallow turns to his advantage in the following season. The total sist of waste lands is in the proportion of 17½ per cent. to that of the cultivated lands, and on the Joint Rent settlement alone, it is as much as 23 per cent., which excessive rate however is accounted for in the foregoing observation.

	Retained for pasture.	*Remaining waste from other causes.*	*Total.*
Ganjam. ...	12,314	...	12,314
Vizagapatam. ...	1,067	4,565	5,632
Rajahmundry. ...	135,366	69,628	204,994
Masulipatam. ...	79,073	105,314	184,387
Guntoor. ...	70,512	78,867	149,379
Total ...	298,332	258,374	556,706

Of the Rents for more than one year Rupees 110,908 is the amount of the quinquennial lease of the Palcondah* Talook in Vizagapatam held by Messrs. Arbuthnot and Co. The remainder is the rent of 23 Villages in the hilly parts of Ganjam and Masulipatam let on a short term of years for their improvement.

	Peshcush.
Ancient Zemindaries....................	1,548,275
Proprietary Estates.........	724,232
Total.........	2,272,507
Fusly 1262...	2,272,611
Difference.. .	104

29. The Peshcush of Zemindary and Proprietary Estates amounts to (Column 10 of Statement 17) 2,272,507 Rupees, being 104 Rupees under that of Fusly 1262, owing to the lapse of the Vodapaud village in Ganjam for arrears of revenue. The revenue from Extra Sources, which will be treated of more fully in the latter part of this report, amounts to Rupees 2,035,699 or 134,433 Rupees less than in Fusly 1262, the difference being in the item of Salt. In the Sevai Jumma or extra revenue uniformity of entry has not yet been secured in the accounts from the several Districts, notwithstanding repeated instructions have been issued on the subject, and some discrepancies will be found between the D. C. and Balance sheets and other accounts of this item.

Nos. 18 *and* 19. *Demand Collection Balance.*

30. The total revenue demand for Fusly 1263 is thus.

	Rs.
From Land Sources..................	6,671,710
Extra Sources..................	2,035,699
Extra Revenue.................	59,990
Total...............	8,767,399

Of which there was collected within the Fusly...........	8,441,278
And subsequently to 28th February 1855..................	162,877
Leaving an outstanding balance of............................	163,244

The particulars of which are as follows:

Zemindary and Proprietary Estates...........................	40,133
Rents for more than one year................................	619
Ryotwary, &c.......	114,753
Extra Sources of Revenue......................................	3,041
Extra revenue or Sevai Jumma.................	4,698

Hautgur in Ganjam...	38,495
Pachipentah in Vizagapatam...	100
Waltair... ... ... *Do*.	630
Bundapuram—Rajahmundry	908
	40,133

The balances against the Zemindary and Proprietary estates noted in the margin are explained as follows: The recent purchase of

* A separate Report is furnished on the settlement of this Estate.

the Hautgur estate is under discussion in the correspondence noted in the margin, and the adjustment of the arrears will depend upon the issue. The balance on the small hill estate of Pachipentah, the collection of which could not be enforced at the time, will be shortly recovered. The balance on the Waltair estate is on account of Mohturfa included in the Proprietor's Peshcush but left in abeyance in consequence of the Ryots refusing to pay this tax, which the Proprietor cannot legally enforce as has been noticed in the late Commissioner's Report on the Mohturfa revenue of the Circars. The Bundapuram estate was purchased by Government on its sale for arrears of revenue, but it was found that the Zemindar had collusively augmented the share of Peshcush allotted to it upon a former subdivision of his property. The case is now under enquiry.

From Collector 13th November 1854.
To Government 22d do.
From do. 13th February 1855.
To Acting Collector 19th February
From do. 1st March
To Govt. 26th do.

	Rupees.
Ganjam	11,636
Vizagapatam.	3,310
Rajahmundry.	36,091
Masulipatam.	12,546
Guntoor.....	51,168
	114,753

31. The outstanding Ryotwary balance in the several Districts is shewn in the margin. It has been occasioned by the unfavorable character of the season. The balance in Ganjam has arisen partly from the corn rents, alluded to in para 21, having been commuted at the high prices existing at the time, while the ryots did not in many instances, from the subsequent fall in the market, realize their profits at the same standard, and were consequently unable to meet the demand. A portion of the balance in this District also belongs to the Rents and to Quit rents on Enams, which the parties were not able to make good under the circumstances of the season. The balance in Vizagapatam is on some of the more depressed ryots, and one large renter who suffered great loss of produce. In Rajahmundry, the balance has accrued on lands not influenced by the anicut, and seems to indicate that more liberal remissions should have been granted in such localities. In Masulipatam, the balance is moderate, and is due by some of the poorer ryots, and on account of quit rent of uncultivated Enams. The amount in Guntoor, includes the following items.

	Rupees.
Vundra and of Curnums allowed pending arrangements for their remuneration..............	12,041
Allowances to Village Moonsiffs Do. Do......	8,595
Quit rent of uncultivated Enams..................	13,652
	34,288

The remaining sum of Rupees 16,880, is a balance, occasioned chiefly by the loss of the coarse paddy crops on unirrigated land. The percentage of the total balance of Land revenue in the several Districts, at the close of the Fusly, and up to 28th February last is as follows.

	Percentage of Balance. *At end of Fusly.*	*On 28th Feby.*
Ganjam, - - - - - - - - -	6·79	5·51
Vizagapatam, - - - - - - -	3·55	·33
Rajahmundry, - - - - - - -	4·6	1·80
Masulipatam, - - - - - - -	4·12	1·19
Guntoor, - - - - - - - -	4·24	3·63

Abkarry........	2,196
Small farms.....	74
Mohturfa.........	771
	3,041

The balance in the Revenue from Extra sources, is chiefly in the Abkarry in Ganjam and Rajahmundry. Steps are being taken for its adjustment, of the balance in Sevai Jummah, about 2,000 Rupees is interest on arrears of Peshcush, on the Hautgur Estate in Ganjam, and will shortly be adjusted, together with the other items under this head.

Nos. 20, 21, 22. Arrears.

32. The arrears of former years, after deducting the sums liquidated and remitted in the same, amounted at the close of Fusly 1263, to Rupees 72,29,786 of which 65,87,824 Rupees belong to the Zemindary Estates of Masulipatam, purchased by Government, and comprize both the arrears of

Peshcush with interest, and the balances due by the ryots during the Zemindar's management. The following sums have since been remitted under the orders of Government, on the dates noted opposite to the same.

	Rupees.	
30th June, 1854...............	25	—Sanction was granted for Rupees 97 of which Rupees 72 were written off within Fusly 1263.
29th Sept. „	164,600	
6th Nov. „	29,693	—Rupees 738 were collected out of the amount of Rupees 30,431 sanctioned.
28th „ „	20,937	
7th Dec. „	15,932	
3d March 1855...............	5,983,246	—Sanctioned amount Rupees 5,988,882 of which 234 Rupees belong to Fusly 1263 and Rupees 5,407 is the difference between the D. C. sheets and Jummabundy account.
	6,214,433	

This leaves of the old arrears Rupees 1,015,353, which has further been reduced to Rupees 1,000,775, by the collection of Rs. 14,578 up to 28th February last. The sum of Rs.* 45,117-10-10 has, after investigation by the Collectors, been pronounced hopeless, for the reasons assigned in the margin—the authority of Government is now requested for writing off the same, viz. Rupees Forty-five thousand one hundred and eighteen.

Items.	*Land Revenue.*	*Mohturfa.*	*Abkarry.*	*Sundry farms.*	*Sevai Jumma.*	*Total.*
Parties dead.	1,488	12	0	0	0	1,500
Do. Absconded.	4,290	7	11	0	0	4,308
On account of poverty.	37,348	143	0	12	18	37,521
Loss of lands by Godavery channels...	1,719	0	0	0	0	1,719
Quit Rent on waste Enams.	58	0	0	0	0	58
Other causes.	0	4	0	8	0	12
	44,903	166	11	20	18	45,118
Particulars.						
Ganjam.	2,164	26	0	8	0	2,198
Vizagapatam.	1,590	31	0	0	0	1,621
Rajahmundry.	41,149	98	0	4	18	41,269
Masulipatam.	0	0	0	0	0	0
Guntoor.	0	11	11	8	0	30

Statement No. 23.

33. The advances for cultivation amounting to Rupees 117,156 were unusually large, and were occasioned by the depressed state of the ryots in the season under review. In Guntoor, nearly Rupees 15,000 were disbursed in consequence of the severe losses experienced by the inundation of the Kistna. A balance of Rupees 1,079 remained on 31st December 1854, but will be shortly recovered. The limitation of these advances to the smallest possible amount will be kept in view.

Statement No. 24.

Fusly 1262.........	*Rupees*	6,653,633
„ 1263.........	„	6,603,996
Difference......		49,637

34. The collections within the Fusly 1263, compared with those of the previous year, shew a decrease of Rupees 49,637 which was occasioned by the adversity of the season. The deficiency in the collections of revenue from extra sources is in the item of Salt. The revenue current and arrears was realized without recourse to coercive measures, except in the few following instances.

Districts,	Number of Ryots.	Amount of balance.	Property disposed of.		
			Real.	Personal.	Total.
		Rs.			
Ganjam	......	......	......	......	......
Vizagapatam	5	34	22	......	22
Rajahmundry	4	46	4	36	40
Masulipatam	2	947	40	1,061	1,101
Guntoor	15	285	222	......	222
Total......	26	1,312	288	1,097	1,385

* Vide Nos. 20 and 22.

No. 25.
Comparison of former Peshcush with present net revenue of lapsed Zemindary Estates.

35. The general result of this comparison as shewn in the following abstract is that the present revenue falls short of the Peshcush by nearly Rupees 100,000.

Items.	Number of Estates or Talooks.	Peshcush.	Net Revenue after deducting charges for Fusly 1263.	Difference.	Centage.
Estates of which the Net Revenue exceeded the Peshcush	85	1,391,987	1,730,826	338,839	24·34
Do. do. do. fell short of the do.	107	2,474,190	2,040,226	433,964	17·54
Total......	192	3,866,177	3,771,052	95,125	2·46

The greatest deficiency, as observed by the Government in their view of the previous year's Report, is in Guntoor, where it may be remarked the charges bear a higher percentage on the collections than in the Estates in the other Districts. This is partly owing to the larger allowances to the Ex-Zemindars. The severe inundations of the Kistna in the few past years and excessive rates of assessment have had the effect of depressing the revenue in some of these estates.

No. 26.
Sugar Cane, Cotton, and Indigo cultivation.

36. These valuable products were grown on 70,000 acres of Government, 45,000 acres of Enam, and nearly 20,000 acres of Zemindary land, in the following proportions, Sugar Cane, 12,245, Cotton 119,431, and Indigo 2,888 acres, together 134,564 acres. The Cane is grown in Ganjam, Vizagapatam and Rajahmundry, and is almost unknown in the other 2 Districts. In the former Districts, its cultivation has received encouragement from the large Sugar works of Messrs. Binny and Co. at Aska; similar Factories belonging to Messrs. Arbuthnot and Co. exist at Bimlipatam near Vizagapatam, and at Rajahmundry, but it is understood that palmyra jaggery, as well as Sugar Cane, is extensively used at these. The exportation to Europe of Sugar and Rum for the last 2 years was as follows:

Districts.	Sugar.		Rum.	
	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.
	lbs.	lbs.	Gallons.	Gallons.
Ganjam, ...	4,322,475	3,710,825	57,535	....
Vizagapatam, ...	....	7,648,400	....	....
Rajahmundry, ...	2,575,940	3,409,723	900	43,413
Total......		14,768,948		43,413

From Government 8th November 1854.
To Actg. Collector 16th do.
From Do. 31st January 1855.
To Government 28th Feby. „ No. 30.

The fluctuation in the sugar trade in Ganjam has come under the notice of the Government in the correspondence noted in the margin. The lands suited for the growth of cane are those of the best kind which bear a high assessment. In some parts of Ganjam however it is grown on lands paying only the ordinary rates of dry land assessment. The cotton cultivation prevails largely in Guntoor where it occupies about 100,000 acres chiefly in the Palnad tract.

No. 27.
Collections & charges.

37. The aggregate collections, current and arrears, were 86,91,155 Rupees, and the charges as follows.

	Charges.	Per centage of collections.
Management	927,767	10·69
Maramut	75,942	0·88
Yeomiahs and other allowances	179,846	2· 6
Extra charges ...., ...	28,370	0·31
Total...	12,11,925	13·94

Money remissions amounting to Rupees 43,537 as per Statement No. 15 and allowances to village establishments are not included in the charges of management, which are greatly increased this year by the larger manufacture of salt. The maramut charges in Masulipatam for Fusly 1263 not having been adjusted, are not debited for that year; and in Ganjam the account of Fusly 1262 contained the maramut charges for 2 years which explains the decrease under this head in Fusly 1263. The decrease in Yeomiahs &c. is owing to the suspension of payment of the Yeomiah to Nazim-ud-dowlah Rustamja Davood Ali Khan of Masulipatam, owing to family disputes, and that in extra charges, is in consequence of the previous year's account including the purchase money of Estates bought by Government, while no similar charge occurred in Fusly 1263.

No. 28.
Irrigation revenue and charges.
Godavery ... *Rupees* 616,674
Kistna ... ... ,, 495,137

38. The charges of irrigation do not include the sums expended on the Godavery and Kistna anicut works. They amount to 12¼ per cent of the revenue of land under the influence of the works, on which the expenditure was made and to Rupees 3½ per cent on the revenue of the whole wet cultivation area.

39. No complete returns were received of the sales of land bearing assessment. Such lands it is thought are not generally saleable though a few instances of such tranfers are reported in Masulipatam and Guntoor as follows.

Districts.	Dry land.	Wet.	Total.	Profit after the payment of assessment.	Purchase money.
	Acres.	Acres.	Acres.	Rs.	Rs.
Masulipatam...	5	54	59	21	125
Guntoor.........	10	2½	12½	14	78

No. 29.
Lapsed Enams.

40. The lapsed Enams are thus particularized.

	Acres.	Sist. Rs.
On failure of issue..	143	282
On expiry of grant....	12	25
On service being discontinued............	99	95
On invalidity of title......	226	462
On failure of payment of quit rent...	842	1,113
On discovery of recent origin........	21	113
	1,343	2090

The investigation of the titles of Enams upon every change of incumbency as prescribed in the C. O. of 27th July 1848 has been much neglected in the Northern Circars, returns of such lapses being regularly received only from Ganjam and not at all from Masulipatam and Guntoor. The items belonging to the latter District included above arose from a separate enquiry of arrears of quit rent disposed of in the correspondence noted opposite. The Collectors will again be instructed to pay that attention to the subject, which it deserves. It has already been remarked that a large proportion of Enam lands are held on invalid titles, every year, during which the general investigation of these tenures is deferred, adds to the difficulty of their disposal and the system of Joint Rents is particularly favorable to the growth of abuses in these alienations, so that

To Govt. 19th Oct. 1854.
From do. 7th Dec. 1854.
No. 1597.

it is important that as changes of incumbency take place, those which are held on invalid titles (many cases of which description will be palpable without any protracted investigation) should at once be disposed of.

41. The following Statement shews the cases of delinquencies of village servants that have been visited with suspension or dismissal from office under Regulation VI of 1831.

Districts.	No. of Villages.	Dismissed.			Total.	Suspended.			Total.
		Moonsiffs and Headmen.	Curnums.	Other servants.		Moonsiffs, &c.	Curnums.	Other servants.	
1	2	3	4	5	6	7	8	9	10
Ganjam	...	...	...	...	...	...	...	...	...
Vizagapatam	...	...	...	...	...	...	...	...	...
Rajahmundry	25	11	...	2	13	10	22	...	32
Masulipatam	33	2	14	1	17	1	26	...	27
Guntoor	25	4	34	3	41	20	85	23	128
Total...	83	17	48	6	71	31	133	23	187

Revenue from Extra Sources.

42. The several items of extra sources of revenue are compared for Fuslies 1262 and 63 as follows,

Items,	Demand for Fusly 1262.	Demand for Fusly 1263,	Difference.	Centage.
	Rs.	Rs.	Rs.	Rs.
Salt	1,524,056	1,391,108	−132,948	8·72
Frontier duty	45,431	50,130	+ 4,699	10·34
Abkarry	261,905	274,154	+ 12,249	4·68
Sundry small farms	32,738	34,392	+ 1,654	5·05
Mohturfa	149,014	146,225	− 2,789	1·87
Sea Customs	90,142	70,759	− 19,283	21·50
Stamps	66,846	68,930	+ 2,084	3·12
Total..	2,170,132	2,035,698	−134,434	10·69

Of these items the Frontier duty was abolished by an order of Government under date 8th August 1854.

Salt. 43. The particulars of the Salt revenue are given in the following abstract.

Items.	Fusly 1262.	Fusly 1263.	Difference.
	Maunds.	Maunds.	Maunds.
Home consumption	551,515	539,213	− 12,302
Exports to other districts.	136,205	202,653	+ 66,448
Do. to foreign Countries	867,471	655,573	− 211,898
Do. by Sea.	19,916	105,400	+ 85,484
Total......	1,575,107	1,502,839	− 72,268
Wastage...	36,805	64,082	+ 27,277
Total......	1,611,912	1,566,921	− 44,991
Remaining in store	1,710,235	3,358,398	+ 648,163
Grand Total......	3,322,147	4,925,319	+1,603,172

Quantity exported to foreign states.

Fuslies.	*Maunds.*
1255	7,15,475
6	5,82,538
7	7,09,734
8	7,46,285
9	6,64,115
60	7,42,076
1	7,05,029
2	8,67,471
3	6,55,573

The deficiency in the exports to foreign states may be accounted for by the circumstance of a larger quantity having been sold for that purpose in the previous Fusly than for many years past, so as to leave the foreign markets well stored, and to diminish the demand in the present year which was also characterized by a long drought and want of forage as well as great mortality from epidemic disease among cattle as well as men; which circumstances alone were sufficient to have seriously impeded the Salt traffic. The deficiency in the Home consumption may be in a measure ascribed to the distress and scarcity prevailing in the season. The increase in Exports to other Districts is alleged to be owing to the merchants in Ganjam having entered their purchases destined for foreign states as if intended for the Jeypoor territory in Vizagapatam, the accounts of sales in that District seem to support this conclusion, the deficit in those of foreign states being Rupees 80,000 against the increase of Rupees 63,260 for other Zillahs. The increased exports by sea were undertaken under the rules laid down in Extract Minutes Consultation 30th January 1854 to meet the demand in the Calcutta market, and at the same time with the view to the importation of grain into the Circars in the time of scarcity and consequent high prices.

No. 131.

Ganjam decrease	32,674
Vizagapatam „	791
Rajahmundry „	23,259
Guntoor „	212,219
	268,943
Masulipatam increase	135,995
Net decrease	132,948

44. The extreme fluctuations in the Salt revenue of Masulipatam and Guntoor were occasioned by the total failure of the manufacture of Fusly 1261 in the former district, and to the trade being turned to the Guntoor stores in the following Fusly in consequence of the deficiency of the Salt in Masulipatam. In the Fusly under review the traffic has reverted to its usual course.

Frontier duty.

Fusly 1262	*Rs.* 45,431
„ 1263	„ 50,130
Increase	4,699

45. The increase of Rupees 4,699 in the Frontier duty is owing to the larger importation of opium, tamarinds and timber from the Nizam's country.

Abkarry.

* *Ganjam*	*Rs.* 1,393
Rajahmundry	„ 803
	2,196

46. The Abkarry revenue and the terms on which it is rented are particularized below, the whole was collected up to 31st January with the exception of Rupees 2,196* which will, if necessary, be reported on hereafter.

	Items.	Beriz for Fusly 1263.	Increase.
		Rs.	Rs.
	Ganjam...	64,841	4,080
	Vizagapatam...	62,134	1,102
	Rajahmundry...	81,450	3,955
	Masulipatam...	45,000	3,000
	Guntoor...	20,729	112
	Total...	274,154	* 12,249
Particulars.	Annual rent...	103,324	5,254
	Biennial do. from Fusly 1263 to Fusly 1264...	73,430	3,995
	Trieninal do. from „ 1261 to „ 1263...	45,000	3,000
	Do. do. from „ 1262 to „ 1264...	52,400	......

Sundry small farms. 47. The rents of sundry small farms are classed as follows.

Items.	Demand of Fusly 1263.	Comp. with Fusly 1262.
	Rs.	Rs.
Fisheries...	19,197	– 1,052
Soapnuts...	3,718	+ 2,559
Palmyra and Date trees...	8,221	+ 29
Sundries...	1,328	+ 118
Darsee Cocherlacota russums...	1,928	......
Total...	34,392	+ 1,654

To the Collector of Nellore, 5th April 1854.
From Do. *25th July* „
To Government *3d August* „
From Do. *29th* „ „ *No.* 1020.
Proceedings to the Collectors of Guntoor and Nellore 7th September 1854.

The fluctuations are of an ordinary character. The last item has been given up. It formed the subject of the correspondence noted in the margin. The whole of this revenue has been collected with the exception of Rupees 74-0-0 outstanding on 28th February last.

Moturfa.

48. The Mohturfa tax amounts to Rupees 146,225 being Rupees 2,789 in excess of that of Fusly 1262. The fluctuations which are given in the margin are of the usual nature.

		Comp. with F. 1262.
Shops	40,977	+ 230
Looms	52,005	+ 824
Sheep, goats and cattle	21,464	– 1,156
Trades and professions..	31,998	– 2,653
Total...	147,441	– 2,755
Deduct		
Curnum's commission...	1,219	+ 34
	146,225	+ 2,789

Sea Customs. 49. The sea customs amount to Rupees 70,759 against Rupees 90,142 in the preceding Fusly. The deficiency of Rupees 19,383 was occasioned by the smaller exportation of grain &c., to Europe and other countries in consequence of the failure of the crops.

Stamps. 50. The stamp revenue does not call for notice.

51. The collections ordinary and extraordinary of all branches of extra revenue and the charges are as follows.

Items.	Collections.	Charges.	Percentage.	Comparison of charges with those of F. 1262.
	Rs.	Rs.	Rs.	Rs.
Salt..	1,390,809	203,775	14·65	+ 74,530
Frontier duty	48,433	7,859	16·23	+ 116
Abkarry	271,630	164	0·6	+ 22
Sundry farms	34,442	239	0·69	+ 239
Mohturfa	142,856	11,025	7·72	– 4,259
Sea customs	83,297	9,237	11·9	+ 268
Stamps	72,233	10,855	15·3	+ 1,854
Total...	2,043,700	243,154	11·90	+ 72,770
Comparison with Fusly 1262. ... Increase.. ...	......	72,770	......	....
Comparison with Fusly 1262. ... Decrease. ...	146,344	......	......	....

The increase in the salt charges is owing to the larger quantity of salt manufactured in Fusly 1263 in conformity with the rule recently laid down for retaining always on hand sufficient to meet 2 years demand. A charge of Rupees 1,600 was entailed in the exportation of salt by sea.

(Signed) J. GOLDINGHAM,
Commissioner.

No. 1.—*Sub-division of the Districts.*

	Names of Districts.	Number of Government Talooks in each District.	Zemindary Estates.	Proprietary Estates.	Total permanently settled.	Grand Total.
	1	2	3	4	5	6
1	Ganjam	5	18	31	49	54
2	Vizagapatam	3	18	24	42	45
3	Rajahmundry	14	13	66	79	93
4	Masulipatam	12	12	21	33	45
5	Guntoor	14	......	......	......	14
	Total......	48	61	142	203	251

No. 2.—Number of Villages in each District and the tenure under which they are held.

	Names of Districts.	Government Talooks.								Moturfa Villages.	Zemindary and Proprietary Villages inclusive of favorable Rents.	Pauliput or Numsubdary Villages.	Rent free Villages.	Grand Total.	Hamlets.	Total.
		Fully assessed Villages.						Mokhassa and Agraharums held on favorable Assessment.	Total.							
		Ryotwar.	Joint Rent.	Cosht Rent.	Single Rents.	Rents for more than one year.	Total.									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Ganjam	429	...	623	109	46	1,207	140	1,347	34	2,599	......	321	4,301	1,320	5,621
2	Vizagapatam	73	66	......	105	170	414	162	576	...	1,970	......	143	2,689	902	3,591
3	Rajahmundry	5	799	......	15	......	819	22	841	3	408	441	25	1,718	996	2,714
4	Masulipatam	61	627	......	12	14	714	188	902	...	550	......	73	1,525	725	2,250
5	Guntoor	822	51	......	......	......	873	139	1,012	5	1	......	10	1,028	819	1,847
	Total...	1,390	1,543	623	241	230	4,027	651	4,678	42	5,528	441	572	11,261	4,762	16,023
	Fusly 1262 ..	1,373	1,560	502	300	225	3,960	690	4,650	...	4,949	......	528	10,127	2,695	12,822
	Increase.......	17	......	121	......	5	67	....	28	42	579	441	44	1,134	2,067	3,201
	Decrease......	....	17	......	59	......	....	39	....	..	....	......	......	....	....	....

NOTE.—The following Statement is added in explanation of certain discrepancies between the accounts of Fusly 1262 and 1263.

Items.	Fusly 1262.	Fusly 1263.	Comparison.		Gross increase.					Gross decrease.		
			Increase.	Decrease.	Omitted in the last year's account.	Transferred from Mokassa to Sary or Assessed.	New villages formed.	Purchased by Government.	Total.	Irregularly included in last year's account.	Transferred from Mokassa to Sary or Assessed.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Fully assessed Villages	3,960	4,027	67	.. ...	47	21	3	1	72	5	....	5
Villages held on favorable tenures	690	651	....	39	....	....	...	......	....	10	29	39
Total.........	4,650	4,678	67	39	47	21	3	1	72	15	29	44
Moturfa Villages	....	42	42	......	42	....	...	......	42	......	....	...
Zemindary and Proprietary Villages including those held on favorable tenures	4,949	5,528	579	......	582	....	...	......	582	3	....	3
Paliput or Numsubdary Villages	....	441	441	......	441	....	...	......	441	......	....	...
Rent free Villages	528	572	44	......	54	....	...	......	54	10	....	10
Total.........	10,127	11,261	1,173	39	1,166	21	3	1	1,191	28	29	57
Hamlets......	2,695	4,762	2,067	......	2,069	....	...	......	2,069	2	....	2
Grand Total...	12,822	16,023	3,240	39	3,235	21	3	1	3,260	30	29	59
			Net 3,201						3,201			

Commissioner's Office, Vizagapatam,
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Commissioner.

No. 3.

Number and description of the Works of Irrigation.

	Names of Districts.	Tanks.	River Channels.	Spring Channels.	Anicuts.	Wells. Old.	Wells. New.	Wells. Total.	Temporary Wells.
	1	2	3	4	5	6	7	8	9
1	Ganjam, - - - - - - -								
2	Vizagapatam, - - - - -	559	98	15	6	...	...	...	...
3	Rajahmundry, - - - - -	1,680	1,071	122	49	3,416	...	3,416	...
4	Masulipatam, - - - - -	2,785	366	5	29	4,843	3	4,846	...
5	Guntoor, - - - - - - -	436	10	851	269			2,071	9,881
	Total.....								

For the columns left blank, returns have not been received.

Commissioner's Office, Vizagapatam, 5th May 1855.

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No. 4.

Return of Ploughs and Cattle.

	Names of Districts.	Ploughs.	Cattle used in Agriculture.	Cows.	She Buffaloes.	Sheep and Goats.
	1	2	3	4	5	6
1	Ganjam, - - - - - - -	30,962	69,026	23,313 (Cows and She Buffaloes together)		9,486
2	Vizagapatam, - - - - - -	7,803	21,806	12,621	8,916	12,568
3	Rajahmundry, - - - - -	54,531	1,30,200	94,519	55,107	40,738
4	Masulipatam, - - - - - -	44,995	81,468	1,03,364	53,911	1,36,712
5	Guntoor, - - - - - - -	55,669	1,33,394	3,05,272	1,87,240	4,99,218
	Total......	1,93,960	4,35,894	8,44,263 (Cows and She Buffaloes together)		6,98,722
	Fusly 1262......	1,81,894	4,47,699	8,62,152 (Cows and She Buffaloes together)		7,13,707
	Increase.......	12,066	......	......	......	......
	Decrease......	......	11,805	17,889 (Cows and She Buffaloes together)		14,985

Commissioner's Office, Vizagapatam, 5th May 1855.

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No. 5.

Return shewing the population.

	Districts.	Hindus.	Mussel-mans, &c.	Total.		
				Males.	Females.	Total.
	1	2	3	4	5	6
1	Ganjam...	9,21,832	5,098	4,75,445	4,51,485	9,26,930
2	Vizagapatam.	12,38,590	15,682	6,45,323	6,08,949	12,54,272
3	Rajahmundry..	9,91,210	20,826	5,14,703	4,97,333	10,12,036
4	Masulipatam..	4,97,796	23,070	2,79,204	2,41,662	5,20,866
5	Guntoor...	5,34,725	35,358	2,90,526	2,79,557	5,70,083
	Total......	41,84,153	1,00,034	22,05,201	20,78,986	42,84,187

No. 6. Return of Ryots and Puttas.

	Districts.	Ryots.					Puttas.		
		Holding separate puttas.			Not holding separate puttas.	Total.	Individual.	Joint.	Total.
		Resident.	Non-resident.	Total.					
	1	2	3	4	5	6	7	8	9
1	Ganjam............	19,512	...	19,512	1,064	20,576	19,512	608	20,126
2	Vizagapatam......	2,566	498	3,064	...	3,064	2,970	94	3,064
3	Rajahmundry......	27,625	5,118	32,743	3,215	35,978	312	854	1,166
4	Masulipatam.......	25,944	7,664	33,608	7,565	41,173	25,553	3,762	29,315
5	Guntoor..........	41,246	10,898	52,144	2,968	55,112	52,144	7,511	59,655
	Total....	1,16,893	24,178	1,41,071	14,812	1,55,883	1,00,491	12,829	1,13,320
	Fusly 1262......	1,12,571	21,392	1,33,963	9,049	1,43,012	......	...	......
	Increase......	4,322	2,786	7,108	5,763	12,871	......	...	......

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No. 7.

Rent Roll.

Districts.	Above 1,000 Rs.		Above 750 Rs.		Above 500 Rs.		Above 250 Rs.		Above 100 Rs.		Above 50 Rs.		Above 10 Rs.		Below 10 Rs.		Total.		Joint.		Total.	
	Ryots.	Amount of Assessment.	Ryots.	Assessment.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Number of Puttas.	Amount of Sist.	Number.	Sist.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
						Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		
1 Ganjam	......	......	......	....	1	536	26	8,708	252	35,055	1,001	67,145	6,820	1,55,359	5,694	24,544	13,794	2,91,347	608	19,929	14,402	3,11,276
2 Vizagapatam	......	......	......	....	1	554	20	6,550	227	32,786	543	37,453	1,389	36,700	428	2,437	2,608	1,16,480	71	2,706	2,679	1,19,186
3 Rajahmundry	16	23,142	7	6,213	53	31,337	417	1,37,147	2,303	3,37,986	4,279	2,99,113	15,700	3,80,176	9,968	52,257	32,743	12,67,371	....	1,44,653	......	14,12,024
4 Masulipatam	....	......	2	1,706	4	2,409	72	22,414	698	99,243	1,929	1,31,296	11,154	2,58,698	11,694	48,159	25,553	5,63,925	3,762	1,20,852	29,315	6,84,777
5 Guntoor	......	......	......	....	5	3,023	57	17,861	1,052	1,45,428	3,985	2,70,252	24,677	5,72,532	22,240	1,07,336	52,016	11,16,432	2,968	1,49,893	54,984	12,66,325
Total......	16	23,142	9	7,919	64	37,859	592	1,92,680	4,532	6,50,498	11,737	8,05,259	59,740	14,03,465	50,024	2,34,733	1,26,714	33,55,555	....	4,38,033	....	37,93,588

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No. 8.

Register of Rain.

	Districts.	S. W. Monsoon.							N. E. Monsoon.						
		May 1853.	June "	July "	August "	Sept. "	Oct. "	Total.	Nov. "	Dec. "	January 1854.	February "	March "	April "	Total.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.
1	Ganjam................	1·188	4·562	3·313	6·500	5·875	11·437	32·875	....	....	....	·688	812	437	1·937
2	Vizagapatam..........	1·056	2·194	1·425	5·831	2·200	5·488	18·194	·406	....	....	1·919	681	356	3·362
3	Rajahmundry.........	1·110	2·359	4·156	3·828	2·281	5·813	19·547	·781	....	....	1·594	938	328	3·641
4	Masulipatam...........	·762	2·938	3·562	5·063	·744	4·800	17·869	·581	....	....	·863	....	1·469	2·913
5	Guntor	1·047	2·609	2·797	7·000	·938	2·500	16·891	·750	....	....	·219	....	140	1·109
	Total...	5·163	14·662	15·253	28·222	12·038	30·038	105·376	2·518	....	....	5·283	2·431	2·730	12·962
	Average......	1·32	2·932	3·051	5·644	2·408	6.008	21·075	·504	....	....	1·056	·486	·546	2·592
	Average of Fusly 1262.	....	....	3·081	7·864	9·992	11·537	....	·624	1·315	1·598	·005	·307	1·100	4·949

Commissioner's Office, Vizagapatam,
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No. 9.

Freshes of the Chief Rivers.

	Months.	Kishna.							Godavery.						
		Flowed from 10 to 15 feet on the Register.	From 15 to 20 feet.	From 20 to 25 feet.	From 25 to 30 feet.	From 30 to 35 feet.	From 35 to 38 feet.	Total days.	Flowed from 8 to 12 feet on the Register.	From 12 to 15 feet.	From 15 to 20 feet.	From 20 to 25 feet.	From 25 to 30 feet.	From 30 to 35 feet.	Total days.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		days.	days.	days.	days.	days.	days.	days.	days.	days	days.	days.	days.	days.	days.
1	May......... 1853.	...	...	...	...	...	...	...	31	...	...	...	...	...	31
2	June......... „	7	...	...	4	...	...	11	29	1	...	...	...	...	30
3	July......... „	...	...	6	7	9	9	31	...	7	11	2	8	3	31
4	August...... „	8	15	5	1	...	...	29	15	10	6	...	...	...	31
5	September.. „	12	13	5	...	...	...	30	4	12	5	2	7	...	30
	Total......	27	28	16	12	9	9	101	79	30	22	4	15	3	183
		NOTE.—Water enters the channels when at 10 feet on the Register.							NOTE.—Water enters the channels when at 8 feet on the Register. The crest of the anicut coincides with 12 feet on the Register.						

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No. 10.

Hygeian Statistics.

	Districts.	Number of Government villages.	Persons.								Cattle.			Sheep and Goats.
			Cholera.		Small Pox.		Fever and other diseases.		Total Individuals.		Agricultural Cattle.	Other Cattle.	Total deaths of cattle.	
			Ca ss.	Deaths.	Cases.	Deaths.	Cases.	Deaths.	Cases.	Deaths.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	
1	Ganjam	515	5,665	3,930	4,119	1,777	1,115	588	10,899	6,295	4,894	5,670	10,564	...
2	Vizagapatam	237	2,992	2,590	2,601	471	163	142	5,756	3,203	1,955	1,431	3,386	...
3	Rajahmundry	805	6,914	4,831	8,669	2,280	6,831	2,492	22,414	9,603	11,122	10,666	21,788	...
4	Masulipatam	677	4,785	3,661	4,502	760	2,392	1,310	11,679	5,731	6,404	15,795	22,199	...
5	Guntoor	680	...	3,170	...	1,085	...	1,018	...	5,273	8,855	44,941	53,796	33,873
	Total	2,914	...	18,182	...	6,373	...	5,550	...	30,105	33,230	78,503	1,11,733	...

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No. 11.—Prices of grain per Madras Garce.

	Districts.	White paddy in wet lands.				Produced in Dry Lands.											
						Black paddy.				Jonna.				Varega.			
		Average of 10 years.	1262 Fusly.	1263 Fusly.	Increase.	Average of 10 years.	1262 Fusly.	1263 Fusly.	Increase.	Average of 10 years.	1262 Fusly.	1263 Fusly.	Increase.	Average of 10 years.	1262 Fusly.	1263 Fusly.	Increase.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Ganjam	48	44	79	35	...	...	...	...	...	...	...	...	...	...	...	...
2	Vizagapatam.	62	45	105	60	...	...	...	...	...	...	...	...	...	...	...	...
3	Rajahmundry	68	57	92	35	61	52	88	36	69	68	121	53	...	...	...	...
4	Masulipatam.	80	67	105	38	66	55	92	37	93	101	135	34	...	...	...	...
5	Guntoor...	98	80	120	40	75	74	111	37	105	106	153	47	75	74	112	38
	Average	71	58	100	42	67	60	97	37	89	92	136	44	75	74	112	38

Note.—During the last 10 years Jaggery was sold in Ganjam and Vizagapatam at the rate of 9 Rupees per Pootty containing 500 lbs. and in Rajahmundry at 13 Rupees.

The average price of Cotton which was 12 Rs. per Pootty in Guntoor for the last 10 years has now risen to 16 Rupees.

No. 12.—Dittum or Land in Occupation.

	Districts.	Fusly 1262.		Fusly 1263.		Comparison.			
						Increase.		Decrease.	
		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
	1	2	3	4	5	6	7	8	9
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1	Ganjam......	1,88,105	4,41,595	1,89,692	4,63,990	1,587	22,395	...	...
2	Vizagapatam................	23,144	1,37,789	23,689	1,35,895	545	—	...	1,894
3	Rajahmundry.............	4,37,924	14,19,365	4,38,538	14,27,413	614	8,048	...	...
4	Masulipatam................	5,12,177	7,64,093	5,20,901	7,94,185	8,724	30,092	...	...
5	Guntoor......................	6,93,844	13,50,167	6,99,384	13,21,469	5,540	...	...	28,698
	Total......	18,55,194	41,13,009	18,72,204	41,42,952	17,010	60,535	...	30,592
	Net Increase....						29,943		
	Dry.........	14,37,863	25,78,574	14,46,651	25,62,471	8,788	...	...	16,103
	Wet......	3,92,555	14,20,982	3,96,830	14,44,285	4,275	23,303	...	...
	Garden........................	18,643	91,637	20,151	1,02,490	1,508	10,853	...	...
	Dry lands converted into Wet.......................	3,680	14,505	5,888	23,105	2,208	8,600	...	...
	Dry lands converted into Garden..................	1,068	3,049	1,207	5,541	139	2,492	...	...
	Garden lands converted into Wet..	1,385	4,262	1,477	5,060	92	798	...	...

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Note.—There is a difference in the sums entered for Fusly 1262 in the statements of the past and present years, as the account of the former included also the particulars of the single rented villages, whereas that of the present year is confined to the particulars of the three items of Ryotwar, Joint Rents and Cosht Rents while the item of single Rent is entered under the head of items of money collections as provided in the Board's forms. Moreover several sums properly belonging to items of money collections were improperly entered under other heads in the past year's account. These irregularities have been rectified in the present year's statements.

This remark applies to the succeeding Statements No. 13 to 17.

No. 13.

Dittum Cultivation and Waste.

Districts.	Fusly 1262. Assessment of the entire Dittum extent.	Fusly 1262. Deduct Assessment of lands cultivated.	Fusly 1262. Remainder to be remitted on account of caboolaty waste.	Fusly 1263. Assessment of the entire Dittum extent.	Fusly 1263. Deduct Assessment on lands cultivated.	Fusly 1263. Remainder to be remitted on account of caboolaty waste.	Difference between Columns 4 and 7. Increase.	Difference between Columns 4 and 7. Decrease.
1	2	3	4	5	6	7	8	9
	Rupees.	Rupees.	Rups.	Rupees.	Rupees.	Rups.	Rups.	Rups.
1 Ganjam	4,41,595	4,41,595	......	4,63,990	4,63,990	......	......	....
2 Vizagapatam	1,37,789	1,37,789	......	1,35,895	1,35,895	......	......	......
3 Rajahmundry	14,19,365	14,19,365	......	14,27,413	14,27,413	......	......	......
4 Masulipatam	7,64,093	7,64,093	.....	7,94,185	7,94,185	......	......	......
5 Guntoor	13,50,167	13,33,986	16,181	13,21,469	13,14,160	7,309	......	8,872
Total...	41,13,009	40,96,828	16,181	41,42,952	41,35,643	7,309	......	8,872
Dry	25,78,574	25,74,794	3,780	25,62,471	25,57,014	5,457	1,677	......
Wet	14,20,982	14,10,894	10,088	14,44,285	14,43,530	755	......	9,333
Garden	91,637	89,324	2,313	1,02,490	1,01,393	1,097	......	1,216
Dry lands converted into wet	14,505	14,505	......	23,105	23,105	......	......	......
Dry lands converted into gardens	3,049	3,049	......	5,541	5,541	......	......	......
Garden lands do. into wet	4,262	4,262	......	5,060	5,060	......	......	......
						Net decrease.		8,872

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Vide remark in No. 12.

No. 14.—Comparative view of the Cultivation for the Current and preceding Fusly.

Districts.	Dry.					Wet and dry and Garden cultivated as wet.					Garden and dry cultivated as Garden.					Total.					Comparison.			
																					Increase.		Decrease.	
	Land.	Assessment.	Average.			Land.	Assessment.	Average.			Land.	Assessment.	Average.			Land.	Assessment.	Average.			Land.	Assessment.	Land.	Assessment.
1	2	3	4			5	6	7			8	9	10			11	12	13			14	15	16	17
	Acres.	Rupees.	RS.	A.	P.	Acres.	Rupees.	RS.	A.	P.	Acres.	Rupees.	RS.	A.	P.	Acres.	Rupees.	RS.	A.	P.	Acres.	Rups.	Acr.	Rs.
1 Ganjam.......	56,506	77,435	1	6	0	1,27,554	3,80,129	2	11	9	5,632	6,426	1	2	3	1,89,692	4,63,990	2	7	2	1,587	22,395	...	......
2 Vizagapatam.	*11,262	41,662	3	3	0	12,397	94,125	7	9	6	30	108	3	9	7	23,689	1,35,895	5	12	0	545	......	...	1,894
3 Rajahmundry.	3,04,591	9,29,222	3	0	10	1,31,061	4,76,902	3	10	2	2,886	1,289	7	6	0	4,38,538	14,27,413	3	4	1	614	8,048	...	......
4 Masulipatam..	4,08,167	4,08,914	1	0	0	1,09,721	3,70,392	3	0	8	3,013	14,879	4	15	0	5,20,901	7,94,185	1	8	4	8,724	30,092	...	......
5 Guntoor.......	6,63,244	10,99,781	1	10	6	23,365	1,50,147	6	6	2	9,725	64,232	6	6	4	6,96,334	13,14,160	1	14	2	6,576	......	...	19,826
Total...	14,43,770	25,57,014	1	12	3	4,04,098	14,71,695	3	10	3	2,186	1,06,934	5	...	4	18,69,154	41,35,643	2	3	5	18,046	60,535	...	21,720
Fusly 1262....	14,35,615	25,74,798	1	12	9	3,95,935	14,29,661	3	9	10	19,558	92,373	4	11	7	18,51,108	40,96,828	2	3	4	......	......	...	......
Increase...	8,155	....	...	...	...	8,163	42,034	...	...	...	1,728	14,561	...	...	...	18,046	38,815	...	...	...	......	......	...	.. ...
Decrease..	....	17,780	...	...	...	....	....	...	...	...	......	....	...	...	...	....	....	...	...	...	......	......	...	......

Commissioner's Office, Vizagapatam, 5th May, 1855.

* The area in Vizagapatam is believed to be greatly under estimated.

Vide remark in No 12.

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No. 15.

Remissions on the Cultivation.

Items.		Particulars.	Fusly 1262.	Fusly 1263.	Comparison. Increase.	Comparison. Decrease.
		1	2	3	4	5
Occasional remissions or those granted at the Jamabundy with reference to the state of the season, including some usual remissions.			Rupees.	Rupees.	Rpees.	Rs.
	1	Shamilat Bunjer or portions of holdings left waste	1,06,462	1,99,953	93,491	...
	2	Shavy or withered crops	33,842	60,375	26,533	...
	3	Pauny Boodty } Lands inundated.	739	986	247	...
	4	Payamalee.... } Lands inundated.	3,499	3,607	108	...
	5	Fussulcaminee or 2d crop not cultivated...	580	699	119	...
	6	Cowle remissions	18,011	13,718	...	4,293
	7	Teazgaree or remission to privileged classes	25,370	25,645	275	...
	8	Miscellaneous remissions	808	423	...	385
		Total...	1,89,311	3,05,406	1,20,773	4,678
Fixed remission.		Reductions for highly assessed lands	22,048	18,458	...	3,590
Items allowed on the collections or from the entire Beriz of Villages.		Share of the shrotriem &c., proceeds	7,371	7,745	374	...
		Allowance for Village Officers	44,248	43,537	...	711
		Remission allowed to the Zemindars &c	1,000	1,000	...	...
			52,619	52,282	374	711
		Grand Total	2,63,978	3,76,146	1,21,147	8,979

Net Increase 1,12,168

No. 16. ***Money Items of demand.***

		Fusly 1262.	Fusly 1263.	Comparison. Increase.	Comparison. Decrease.
	1	2	3	4	5
1	Jody or Quit rent on ancient Shrotriems, Enams, &c	2,72,966	2,69,693	...	3,273
2	Teerwa jasty on Enam lands irrigated by the Godavery Anicut	791	1,003	212	...
3	Cuttoobady remitted by the late Zemindars charged	3,025	2,328	...	697
4	Baudoo Enams in dispute	1,053	2,700	1,647	...
5	Charged on wet and dry Enam lands for irrigation at the public cost	2,178	2,621	443	...
6	Topadayem or tax on Topes	32,769	31,379	...	1,390
7	Grazing tax	1,34,190	1,31,122	...	3,068
8	Revenue from Hill Villages	2,494	2,616	122	...
9	Quit rent on ground occupied by houses, &c	343	347	4	...
10	Rents for one year	65,986	65,372	...	614
11	Miscellaneous Items	1,677	1,491	...	186
	Total...	5,17,472	5,10,672	2,428	9,228

Net Decrease 6,800

Commissioner's Office, Vizagapatam, 5th May, 1855.

J. GOLDINGHAM,
Commissioner.

Vide remark in No. 12.

No. 17.

Statement shewing the particulars of the Settlement.

Districts.	Total Dittum.	Deduct caboolaty waste.	Actual cultivation.	Deduct remissions on cultivated and bunjer lands and money allowances.	Remaining Ryotwar and joint rent land revenue.	Money items of demand.	Total land Revenue settlement.	Rented villages for more than one year.	Peishcush of Zemindaries and proprietary estates.	Total land Revenue inclusive of columns 9 and 10.	Revenue from extra sources.	Total Ordinary revenue.	Sevoy Jummah or extra items.	Total including Sevoy Jummah.	Comparison. Increase.	Comparison. Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ganjam	4,63,990	...	4,63,990	41,417	4,22,573	62,145	4,84,718	8,926	4,27,336	9,20,980	4,56,078	13,77,058	13,270	13,90,328	......	52,922
2 Vizagapatam..	1,35,895	..	1,35,895	16,816	1,19,079	27,983	1,47,062	1,10,958	9,76,845	12,34,865	2,70,465	15,05,330	6,327	15,11,657	......	8,230
3 Rajahmundry.	14,27,413	..	14,27,413	75,471	13,51,942	1,12,132	14,64,074	......	5,91,188	20,55,262	4,27,513	24,82,775	19,160	25,01,935	....	32,931
4 Masulipatam...	7,94,185	...	7,94,185	1,13,323	6,80,862	86,511	7,67,373	9,150	2,77,138	10,53,661	4,11,711	14,65,372	14,939	14,80,311	1,28,329	......
5 Guntoor...	13,21,469	7,309	13,14,160	1,29,119	11,85,041	2,21,901	14,06,942	......	....	14,06,942	4,69,932	18,76,874	6,294	18,83,168	....	2,38,110
Total...	41,42,952	7,309	41,35,643	3,76,146	37,59,497	5,10,672	42,70,169	1,29,034	22,72,507	66,71,710	20,35,699	87,07,409	59,990	87,67,399	1,28,329	3,32,193
Fusly 1262..	41,13,009	16,181	40,96,828	2,63,978	38,32,850	5,17,472	43,50,322	1,25,643	22,72,611	67,48,576	21,70,132	89,18,708	52,555	89,71,263	......	......
Increase....	29,943	...	38,815	1,12,168	....	......	....	3,391	......	....	......	......	7,435	.... .	......	......
Decrease...	......	8,872	......	....	73,353	6,800	80,153	......	104	76,866	13,433	2,11,299	....	2,03,864	......	2,03,864

J. GOLDINGHAM,

Commissioner.

Commissioner's Office, Vizagapatam,
5th May, 1855.

Vide remark in No. 12.

No. 18.

Current Demand and Collections for Land and Extra Sources.

	Items.	Total demand for Fusly 1263.	Collections within Fusly.	Balance.	Subsequent collections up to the end of February 1855.	Balance.	Percentage.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.	Peishcush.	22,72,507	21,26,700	1,45,807	1,05,674	40,133	1·76
	Rents for more than one year.. ...	1,29,034	1,28,281	753	134	619	·48
	Ryotwar &c....	42,70,169	41,23,651	1,46,518	31,765	1,14,753	2·69
	Total....	66,71,710	63,78,632	2,93,078	1,37,573	1,55,505	2·32
Extra sources.	Salt......	13,91,108	13,85,034	6,074	6,074	......	...
	Sayer	50,130	48,095	2,035	2,035	....	...
	Abkarry	2,74,154	2,68,492	5,662	3,466	2,196	·80
	Sundry small farms and licences....	34,392	30,032	4,360	4,286	74	·22
	Moturpha.....	1,46,226	1,41,009	5,217	4,446	771	·52
	Sea Customs.	70,759	69,955	804	804	......	...
	Tobacco..	......	......	......	......	......	...
	Stamps....	68,930	68,421	509	509	......	...
	Total...	20,35,699	20,11,038	24,661	21,620	3,041	·15
	Total Ordinary Revenue...	87,07,409	83,89,670	3,17,739	1,59,193	1,58,546	1·82
	Sevoy Jummah or extra items....	59,990	51,608	8,382	3,676	4,706	7·83
	Total....	87,67,399	84,41,278	3,26,121	1,62,869	1,63,252	1·87

No. 19. *Demand and Collections of Land Revenue (Ryotwar and Rents.)*

Districts.	Total demand for Fusly 1263.	Collection within the Fusly.	Balance.	Subsequent collection to the end of February 1855.	Balance.	Percentage of columns 2 and 3.	Percentage of columns 2 and 6.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.		
Ganjam...	1,84,718	4,70,261	14,457	2,821	11,636	2·98	2·40
Vizagapatam	1,47,062	1,41,846	5,216	1,906	3,310	3·55	2·25
Rajahmundry...	14,64,074	14,24,546	39,528	3,437	36,091	2·70	2·46
Masulipatam	7,67,373	7,39,768	27,605	15,057	12,548	3·59	1·63
Guntoor...	14,06,942	13,47,230	59,712	8,544	51,168	4·24	3·63
Total......	42,70,169	41,23,651	1,46,518	31,765	1,14,753	3·43	2·69
Fusly 1262......	43,50,322	41,72,341	1,77,981	46,615	1,31,366	4·9	3·2
Increase...	......	......	31,463	14,815	16,613	......	......
Decrease.........	80,153	48,690	......	......	......	......	......

Commissioner's Office,
Vizagapatam,
5th May, 1855.

J. GOLDINGHAM,

Commissioner.

No. 20. Arrears at the beginning of Fusly 1263 (1853-54) Collections and Balance.

Items.	Arrears in the beginning of Fusly 1263.	Within Fusly 1263.			Subsequently to the end of 1855.			Particulars.			
		Collections.	Remissions.	Balance.	Collections.	Remissions.	Balance.	Recoverable.	Doubtful.	Remission recommended to Government.	Irrecoverable.
1	2	3	4	5	6	7	8	9	10	11	12
Peishcush	22,27,314	1,67,361	....	20,59,953	5,585	20,52,278	2,090	2,090	....	....	....
Rent for more than one year	622	135	....	487	....	....	487	30	341	116	....
Ryotwar including rent for one year, &c.	12,03,752	57,867	69,327	10,76,558	8,714	4,20,677	6,47,167	8,608	5,93,772	44,787	....
Total.	34,31,688	2,25,363	69,327	31,36,998	14,299	24,72,955	6,49,744	10,728	5,94,113	44,903	....
Salt.	5,372	5,372	....	....	....	....	....	....	....	....	....
Sayer	342	290	52	....	....	....	....	....	....	....	....
Abkarry	2,889	2,629	....	260	111	....	149	138	....	11	....
Sundry small farms and licences	3,625	3,388	2	235	36	....	199	75	104	20	....
Moturpha	2,578	1,763	19	796	18	24	754	39	549	166	....
Sea Customs	2,546	2,546	....	....	....	....	....	....	....	....	....
Stamps	305	305	....	....	....	....	....	....	....	....	....
Total,	17,657	16,293	73	1,291	165	24	1,102	252	653	197	....
Grand Total.	34,49,345	2,41,656	69,400	31,38,289	14,464	24,72,979	6,50,846	10,980	5,94,766	45,100	....
Sevoy jummah or extra items.	41,02,865	8,221	3,147	40,91,497	114	37,41,454	3,49,929	....	3,49,911	18	....
Total.	75,52,210	2,49,877	72,547	72,29,786	14,578	62,14,433	10,00,775	10,980	9,44,677	45,118	....

Commissioner's Office,
Vizagapatam,
5th May, 1855.

J. GOLDINGHAM,
Commissioner.

No. 21.

Particulars of arrears of Land Revenue (Ryotwar and Rents) for each District.

	Districts.	Balance at the end of Fusly 1263.	To the end of February 1855. Collections.	To the end of February 1855. Remissions.	Balance.	Particulars. Recoverable.	Particulars. Doubtful.	Particulars. Irrecoverable.	Amount now proposed for remission.
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ganjam. - - - -	7,446	419	3,578	3,449	804	597	2,048	2,048
2	Vizagapatam. - -	12,216	58	5,933	6,225	4,635	......	1,590	1,590
3	Rajahmundry. - -	65,087	706	20,063	44,318	3,169	......	41,149	41,149
4	Masulipatam. - -	4,44,252	3,611	1,89,634	2,51,008	...	2,51,008	...	...
5	Guntoor. - - - -	5,47,557	3,921	2,01,469	3,42,167	...	3,42,167	...	...
	Total....	10,76,558	8,714	4,20,677	6,47,167	8,608	5,93,772	44,787	44,787
									116
									44,903

No. 22.

Details of the Ryotwar Balance proposed for remission.

	Districts.	The year to which the balance proposed for remission appertains.	Death. Rs.	Death. A	Death. P.	Desertion. Rs.	Desertion. A	Desertion. P	Poverty. Rs.	Poverty. A	Poverty. P	Occupied by channels and embankments. Rs.	Occupied by channels and embankments. A	Occupied by channels and embankments. P	Waste Enam lands. R.	Waste Enam lands. A	Waste Enam lands. P	Total. Rs.	Total. A	Total. P
	1	2	3			4			5			6			7			8		
1	Ganjam..	From F. 1262	40	...	1	293	3	8	1,772	8	3	...	...	...	58	5	11	2,164	1	11
2	Vizagapatam .	„ 1256 to 1262	44	13	10	144	7	10	1,400	14	11	...	...	...	...	...	...	1,590	4	7
3	Rajahmundry.	1262	1,403	8	2	3,852	6	5	34,173	12	1	1,719	3	1	...	..	...	41,148	13	[illegible]
4	Masulipatam .	......	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	Guntoor.......	......	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	......	1,488	6	1	4,290	1	11	37,347	3	3	1,719	3	1	58	5	11	44,903	4	3

J. GOLDINGHAM,

Commissioner.

Commissioner's Office, Vizagapatam,
5th May, 1855.

No. 23.

Advances for Cultivation.

	Districts.	Amount sent to the Talook out of that sanctioned.	Collections. Within the Fusly inclusive of the amount returned.	Collections. To the end of December, 1854.	Collections. Total.	Balance.
	1	2	3	4	5	6
		Rupees.	Rupees.	Rs.	Rupees.	Rs.
1	Ganjam	16,500	16,500	......	16,500	......
2	Vizagapatam	5,570	5,570	......	5,570	......
3	Rajahmundry	65,000	64,731	97	64,828	172
4	Masulipatam	15,100	15,019	81	15,100	......
5	Guntoor	14,986	13,980	99	14,079	907
	Total	1,17,156	1,15,800	277	1,16,077	1,079

J. GOLDINGHAM,

Commissioner.

Commissioner's Office,
Vizagapatam,
5th May, 1855.

No. 24.

Collections, Current and arrears of land and extra sources of Revenue including Sevoy Jummah or extra items for Fusly 1263.

	Districts.	Land revenue Collections. Arrears.	Land revenue Collections. Current.	Land revenue Collections. Total.	Extra Revenue Collections.	Sevoy Jummah Collections.	Total.	Increase.	Decrease.
	1	2	3	4	5	6	7	8	9
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1	Ganjam,	39,875	8,58,371	8,98,246	4,53,312	11,689	13,63,247	......	1,06,381
2	Vizagapatam,	9,481	11,91,021	12,00,502	2,69,107	5,799	14,75,408	......	41,485
3	Rajahmundry,	47,136	19,71,789	20,18,925	4,26,096	19,210	24,64,231	......	45,412
4	Masulipatam,	1,11,428	10,10,221	11,21,649	4,07,099	16,937	15,45,685	2,43,040	....
5	Guntoor,	17,443	13,47,231	13,64,674	4,71,716	6,194	18,42,584	......	2,52,537
	Total.	2,25,363	63,78,633	66,03,996	20,27,330	59,829	86,91,155	2,43,040	4,46,215
	Fusly 1262.	2,42,584	64,11,049	66,53,633	21,79,756	60,941	88,94,330	......	....
	Increase.	....	....	....	....	......	....	......	....
	Decrease.	17,221	32,416	49,637	1,52,426	1,112	2,03,175	......	2,03,175

Commissioner's Office, Vizagapatam,
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J. GOLDINGHAM,
Commissioner.

No. 23.

Advances for Cultivation.

	Districts.	Amount sent to the Talook out of that sanctioned.	Collections. Within the Fusly inclusive of the amount returned.	Collections. To the end of December, 1854.	Collections. Total.	Balance.
	1	2	3	4	5	6
		Rupees.	Rupees.	Rs.	Rupees.	Rs.
1	Ganjam	16,500	16,500	......	16,500	......
2	Vizagapatam	5,570	5,570	......	5,570	......
3	Rajahmundry	65,000	64,731	97	64,828	172
4	Masulipatam	15,100	15,019	81	15,100	......
5	Guntoor	14,986	13,980	99	14,079	907
	Total	1,17,156	1,15,800	277	1,16,077	1,079

J. GOLDINGHAM,

Commissioner.

Commissioner's Office,
Vizagapatam,
5th May, 1855.

No. 24.

Collections, Current and arrears of land and extra sources of Revenue including Sevoy Jummah or extra items for Fusly 1263.

	Districts.	Land revenue Collections. Arrears.	Current.	Total.	Extra Revenue Collections.	Sevoy Jummah Collections.	Total.	Increase.	Decrease.
	1	2	3	4	5	6	7	8	9
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1	Ganjam,	39,875	8,58,371	8,98,246	4,53,312	11,689	13,63,247	......	1,06,381
2	Vizagapatam,	9,481	11,91,021	12,00,502	2,69,107	5,799	14,75,408	......	41,485
3	Rajahmundry,	47,136	19,71,789	20,18,925	4,26,096	19,210	24,64,231	......	45,412
4	Masulipatam,	1,11,428	10,10,221	11,21,649	4,07,099	16,937	15,45,685	2,43,040	....
5	Guntoor,	17,443	13,47,231	13,64,674	4,71,716	6,194	18,42,584	......	2,52,537
	Total.	2,25,363	63,78,633	66,03,996	20,27,330	59,829	86,91,155	2,43,040	4,46,215
	Fusly 1262.	2,42,584	64,11,049	66,53,633	21,79,756	60,941	88,94,330	......	....
	Increase.	....	....	....	....	......	....	......	....
	Decrease.	17,221	32,416	49,637	1,52,426	1,112	2,03,175	......	2,03,175

Commissioner's Office, Vizagapatam,
5th May, 1855.

J. GOLDINGHAM,
Commissioner.

No. 25.

Comparison of the Net Revenue of the lapsed Zemindaries with the former Permanent Peishcush.

Districts.	Estates yielding more than the permanent Peishcush. Number of Estates.	Peishcush.	Fusly 1263. Total collection current and arrears and sevoy jummah.	Fusly 1263. Deduct charges. Amount	Fusly 1263. Deduct charges. Centage.	Fusly 1263. Remaining Net Revenue.	Increase.	Centage.	Estates yielding less than the permanent Peishcush. Number of Estates.	Peishcush.	Fusly 1263. Total collection current and arrears and sevoy jummah.	Fusly 1263. Deduct charges. Amount	Fusly 1263. Deduct charges. Centage	Fusly 1263. Remaining Net Revenue.	Decrease.	Centage.	Total. Number of Estates.	Peishcush.	Fusly 1263. Total collections current and arrears and sevoy jummah.	Fusly 1263. Deduct charges. Amount	Fusly 1263. Deduct charges. Centage	Remaining Net Revenue.	Comparison. Increase.	Comparison. Decrease.	Comparison. Centage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.	Rs.		Rs.	Rs.			Rs.	Rs.	Rs.		Rs.	Rs.			Rs.	Rs.	Rs.		Rs.	Rs.		
Ganjam.......	11	1,52,342	2,15,111	19,947	9·27	1,95,164	42,822	28·11	15	2,93,171	2,83,001	25,172	8·89	2,57,829	35,342	12·6	26	4,45,513	4,98,112	45,119	9·6	4,52,993	7,480	....	1·68
Vizagapatam.	6	1,28,476	1,91,237	8,304	4·34	1,82,933	54,457	42·39	6	78,974	70,674	9,619	13·61	61,055	17,919	22·69	12	2,07,450	2,61,911	17,923	6·84	2,43,988	36,538	....	17·61
Rajahmundry	53	6,86,115	8,44,533	67,647	8·1	7,76,886	90,771	13·23	60	6,52,155	6,02,229	51,445	8·54	5,50,784	1,01,371	15·54	113	13,38,270	14,46,762	1,19,092	8·23	13,27,670	....	10,600	·79
Masulipatam.	14	2,98,354	4,71,748	22,997	4·87	4,48,751	1,50,397	50·41	22	3,51,132	3,13,138	31,693	10·12	2,81,445	69,687	19·85	36	6,49,486	7,84,886	54,690	6·97	7,30,196	80,710	....	12·43
Guntoor.......	1	1,26,700	1,44,012	16,920	11·75	1,27,092	392	·31	4	10,98,758	10,41,659	1,52,546	14·64	8,89,113	2,09,645	19·8	5	12,25,458	11,85,671	1,69,466	14·29	10,16,205	....	2,09,253	17·08
Total...	85	13,91,987	18,66,641	1,35,815	7·28	17,30,826	3,38,839	24·34	107	24,74,190	23,10,701	2,70,475	11·71	20,40,226	4,33,964	17·54	192	38,66,177	41,77,342	4,06,290	9·73	37,71,052	1,24,728	2,19,853	2·46
																								Net 95,125	

Commissioner's Office,
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J. GOLDINGHAM,

Commissioner.

No. 26.

Extent of land occupied for Sugar-Cane, Cotton, and Indigo.

	Items.	Sugar-cane cultivation.							Cotton cultivation.					Indigo cultivation.					Total.	
		Land.	Assessment.			Average.			Land.	Assessment.	Average.			Land.	Assessment.	Average.			Land.	Assessment.
	1	2	3			4			5	6	7			8	9	10			11	12
		Acres.	RS.	A.	P.	RS.	A.	P.	Acres.	RS.	RS.	A.	P.	Acres.	RS.	RS.	A.	P.	Acres.	RS.
Total.	Government land	3,291	24,890	...	...	7	9	0	65,863	98,015	1	7	9	1,003	2,688	2	10	11	70,157	1,25,593
	Enam land	573	4,459	...	...	7	12	0	44,207	64,758	1	7	5	289	342	1	2	11	45,069	69,559
	Zemindary lands, &c.	8,381	69,907	...	...	8	5	6	9,361	40,222	4	4	9	1,596	10,149	6	5	9	19,338	1,20,278
	Total......	12,245	99,256	...	...	8	1	9	1,19,431	2,02,995	1	11	4	2,888	13,179	4	9	0	1,34,564	3,15,430
Particulars.	Ganjam...	4,775	16,506	...	...	3	7	4	3,923	5,828	1	7	9	....	....	...	...	...	8,698	22,334
	Vizagapatam.	4,416	47,865	...	...	10	13	6	5,303	35,316	6	10	7	1,360	9,511	6	15	10	11,079	92,692
	Rajahmundry.	3,050	34,878	...	...	11	7	0	4,907	11,258	2	4	8	635	2,323	3	10	6	8,592	48,459
	Masulipatam..	4	7	...	...	1	12	0	7,952	10,120	1	4	4	43	252	5	13	10	7,999	10,379
	Guntoor.	....	....	...	...	......	...	...	97,346	1,40,473	1	7	1	850	1,093	1	4	7	98,196	1,41,566

Commissioner's Office,
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J. GOLDINGHAM,
Commissioner.

No. 27.

Collections and Charges.

	Districts.	Total Collections current and arrears of land and Extra Sources of Revenue inclusive of Sevoy Jumma or Extra Items.	Total charges, consisting of Collector's salary, Establishment and Sauderwared, &c.		Maramut Charges.		Yeomiahs and other allowances.		Extra Charges.		Total.	
			Amount.	Per-centage.	Amount.	Per-centage.	Amount.	Per-centage.	Amount.	Per-centage.	Amount.	Per-centage.
	1	2	3	4	5	6	7	8	9	10	11	12
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1	Ganjam.............	13,63,247	1,75,749	12·88	9,906	·72	25,786	1·89	3,837	·30	2,15,278	15·79
2	Vizagapatam.......	14,75,408	1,24,693	8·45	5,699	·38	9,635	·66	5,766	·39	1,45,793	9·88
3	Rajahmundry......	24,64,231	2,54,417	10·33	38,754	1·57	36,231	1·47	13,571	·55	3,42,973	13·92
4	Masulipatam.......	15,45,685	1,51,248	9·79	....	......	51,516	3·33	4,177	·27	2,06,941	13·39
5	Guntoor............	18,42,584	2,21,660	12·2	21,583	1·17	56,678	3·8	1,019	·6	3,00,940	16·33
	Total......	86,91,155	9,27,767	10·66	75,942	·88	1,79,846	2·6	28,370	·31	12,11,925	13·94
	Fusly 1262....	88,94,330	8,53,268	9·59	1,69,763	1·91	2,00,978	2·26	90,057	1·1	13,14,066	14·77
	Increase....	....	74,499	......	....	......	....	......	....	......	....	......
	Decrease....	2,03,175	....	......	93,821	......	21,132	......	61,687	......	1,02,141	......
	With reference to General Report of Fusly 1262...	88,92,091	8,41,129	9·44	1,61,230	1·81	1,97,741	2·25	1,11,913	1·25	13,12,013	14·75

NOTE.—There is a difference in the sums entered for Collections and Charges for Fusly 1262 in the accounts received from the several Districts for the present and past years which will be rectified hereafter.

Commissioner's Office, Vizagapatam, 5th May, 1855.

J. GOLDINGHAM,
Commissioner.

No. 28.

Revenue from irrigated lands and charges of irrigation—(omitted as not being correct.)

No. 29.

Statement of lapsed Enams vide Circular Order of the Board of Revenue dated 27th July 1848.

Districts.	Number of Villages.	Number of Individuals.	Lands reverted to Government. On failure of issue. Land.	Assessment.	On expiry of the term of grant. Land.	Assessment.	On the services being no longer performed. Land.	Assessment.	Improperly appropriated as Enam. Land.	Assessment.	On failure to pay the quit rent. Land.	Assessment.	Of recent origin. Land.	Assessment.	Total. Land.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjam..........	51	30	45 39 4	71 12 ...	... ...	......	... ...	....	177 2 4	300 15 5	....	....	... ...	....	223 1 8	372 11 5
Vizagapatam....	2	2	7 36 9	18 4 4	12 6 15	25	... ...	....	....	... ...	....	....	... ...	....	20 3 8	43 4 4
Rajahmundry....	33	38	60 2 12	143 13 9	... ...	......	... ...	....	49 1 2	161 6 ...	....	....	21 16 12	113 4 9	130 20 10	418 8 6
Masulipatam....	......	......	....	....	... ...	......	... ...	....	....	....	....	....	... ...	....	....	....
Guntoor..........	51	83	29 12 ...	48 ... 2	... ...	......	99 2 ...	95 1 1	....	....	841 38 ...	1,113 3 8	... .	....	970 12 ...	1,256 4 11
	137	153	143 10 9	281 14 3	12 6 15	25	99 2 ...	95 1 1	226 3 6	462 5 5	841 38 ...	1,113 3 8	21 16 12	113 4 9	1,343 37 10	2,090 13 2

Commissioner's Office, Vizagapatam,
5th May, 1855.

J. GOLDINGHAM,
Commissioner.

No. 30.

***Revenue derived from Extra Sources for Fusly* 1263.**

	Districts.	Salt.	Frontier duty.	Abkarry.	Sundry small farms.	Moturfa.	Sea Custom.	Stamps.	Total.	Comparison with previous Fusly. Increase.	Comparison with previous Fusly. Decrease.
	1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ganjam - - - - - - - - -	3,35,744	......	64,841	4,564	10,438	25,240	15,251	4,56,078	....	38,730
2	Vizagapatam - - - - - - -	1,76,380	......	62,134	....	6,279	11,236	14,436	2,70,465	....	264
3	Rajahmundry - - - - - - -	2,25,164	5,186	81,450	11,079	54,792	33,624	16,218	4,27,513	....	28,445
4	Masulipatam - - - - - - -	2,77,612	43,202	45,000	8,345	25,915	656	10,981	4,11,711	1,43,719	....
5	Guntoor - - - - - - - - -	3,76,208	1,742	20,729	10,404	48,802	3	12,044	4,69,932	....	2,10,713
	Total......	13,91,108	50,130	2,74,154	34,392	1,46,226	70,759	68,930	20,35,699	1,43,719	2,78,152
	Fusly 1262 - - -	15,24,056	45,431	2,61,905	32,738	1,49,014	90,142	66,846	21,70,132	....	....
	Increase - - - -	....	4,699	12,249	1,654	....	....	2,084	....	....	....
	Decrease - - - -	1,32,948	....	....	....	2,788	19,383	....	1,34,433	....	1,34,433

Commissioner's Office, Vizagapatam,
5th May, 1855.

J. GOLDINGHAM,
Commissioner.

STATEMENTS

WHICH ACCOMPANIED THE REPORT OF THE

BOARD OF REVENUE.

No. 1

Comparative Statement showing the number of Talooks in each District, also that

	Districts.	Number of Talooks.	Ryotwar villages.		Villages of one year's rent.		Rents for more than one year.		Ammany villages.		Shotrium, &c., villages.		Total Circar villages.	
			Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.
		1	2	3	4	5	6	7	8	9	10	11	12	13
1	Chingleput.......	10	1,652	1,653	0	0	9	9	14	19	317	316	1,992	1,997
2	Salem......	14	2,589	2,596	1	0	3	3	0	0	105	104	2,698	2,703
3	Madura......	8	816	816	0	0	0	0	4	4	221	221	1,041	1,041
4	Nellore....	17	669	669	30	11	13	33	14	13	308	308	1,034	1,034
5	N. Arcot.........	13	2,574	2,575	0	0	7	7	0	0	256	255	2,837	2,837
6	S. Arcot..........	13	2,979	2,979	33	33	0	0	148	148	72	72	3,232	3,232
7	Tanjore.........	16	4,821	4,841	0	0	0	0	33	13	1,201	1,201	6,055	6,055
8	Trichinopoly......	8	1,204	1,205	0	0	0	0	0	0	253	253	1,457	1,458
9	Tinnevelly........	13	1,051	1,051	3	0	0	0	15	18	193	193	1,262	1,262
10	Bellary............	17	2,525	2,525	0	0	0	0	0	0	233	233	2,758	2,758
11	Cuddapah.........	14	1,757	1,755	0	0	0	0	0	0	146	146	1,903	1,901
12	Coimbatore	15	1,533	1,533	0	0	0	0	0	0	10	10	1,543	1,543
13	Canara............	12	2,263	2,275	0	0	0	0	0	0	0	0	2,263	2,275
14	Malabar..........	16	432	431	0	0	0	0	0	0	0	0	432	431
15	Madras...........	1	19	20	0	0	0	0	0	0	0	0	19	20
16	Kurnool..........	8	466	468	0	0	0	0	0	0	19	17	485	485
	Total.	195	27,350	27,392	67	44	32	52	228	215	3,334	3,329	31,011	31,032
1	Ganjam.......	5	920	1,052	0	109	0	46	0	0	277	284	1,418	1,491
2	Vizagapatam.....	3	138	139	0	105	0	254	0	0	107	97	604	595
3	Rajahmundry....	14	819	804	0	15	0	0	0	0	39	47	858	866
4	Masulipatam	12	685	688	0	12	0	14	0	0	222	222	936	936
5	Guntoor..........	14	873	873	0	0	0	0	0	0	149	149	1,022	1,022
	Total.	48	3,435	3,556	300	241	309	314	0	0	794	799	4,838	4,910
	Grand Total.	243	30,785	30,948	367	285	341	366	228	215	4,128	4,128	35,849	35,942

NOTE.—In this Statement 84 Villages in Vizagapatam transferred in the Commissioner's Statement to the head of also been divided into the two

Revenue Board Office, Fort St. George,
4th July 1855.

and 2.

of Villages and the tenure under which they are held, for Fuslies 1262 and 1263.

Zemindary and Mootah villages.		Polliput villages.		Moturpha villages.		Total villages.		Total Hamlets.		Grand Total.		Remarks.
Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.	
14	15	16	17	18	19	20	21	22	23	24	25	
367	362	0	0	0	0	2,359	2,359	280	280	2,639	2,639	
918	914	394	393	0	0	4,010	4,010	2,986	2,986	6,996	6,996	
4,271	4,271	244	244	0	0	5,557	5,557	5,855	5,877	11,411	11,433	
777	777	14	14	0	0	1,825	1,825	1,305	1,301	3,130	3,126	
1,242	1,142	730	730	20	20	4,729	4,729	2,245	2,245	6,974	6,974	
17	17	0	0	11	11	3,260	3,260	1,010	1,010	4,270	4,270	
0	0	251	251	26	26	6,332	6,332	0	797	6,332	7,129	
5	5	0	0	0	0	1,462	1,463	843	913	2,305	2,376	
0	0	817	817	32	32	2,110	2,110	3,204	3,204	5,315	5,315	
0	0	0	0	0	0	2,758	2,758	1,695	1,695	4,453	4,453	
68	68	0	0	2	2	1,973	1,971	8,648	8,648	10,621	10,619	
0	0	50	50	0	0	1,593	1,593	4,736	4,700	6,329	6,293	
0	0	0	0	7	6	2,270	2,281	2,328	2,328	4,598	4,609	
0	0	0	0	0	0	432	431	2,599	2,595	3,031	3,026	
0	0	0	0	0	0	19	20	0	0	19	20	
0	0	0	0	1	1	486	486	105	105	591	591	
7,665	7,556	2,500	2,499	99	98	41,175	41,185	37,839	38,684	79,014	79,869	
2,234	2,776	0	0	0	34	3,652	4,301	569	1,320	4,221	5,621	
2,057	2,094	0	0	0	0	2,661	2,689	440	902	3,101	3,591	
409	408	0	441	0	3	1,267	1,718	401	996	1,668	2,714	
589	589	0	0	0	0	1,525	1,525	468	725	1,993	2,250	
0	1	0	0	0	5	1,022	1,028	817	819	1,839	1,847	
5,289	5,868	0	441	0	42	10,127	11,261	2,695	4,762	12,822	16,023	
12,954	13,424	2,500	2,940	99	140	51,302	52,446	40,534	43,446	91,836	95,892	

Moturpha by an apparent inadvertence, have been brought back to the head of Talook rent. The Surva Maniems have heads of Circar and Zemindary.

B. CUNLIFFE,

Secretary.

No. 3.

Number and description of the Works of Irrigation.

	Districts.	Tanks.	River Channels.	Spring Channels.	Anicut.	Wells.		
						Old.	New.	Total.
	1	2	3	4	5	6	7	8
1	Chingleput, ...	2,109	99	181	21	3,566	174	3,740
2	Salem, ...	3,264	65	1,031	515	34,008	3,714	37,722
3	Madura, ...	7,050	954	23	312	13,052	78	13,130
4	Nellore, ...	705	116	136	177	6,672	127	6,799
5	North Arcot, ...	3,226	521	600	174	......	......	46,038
6	South Arcot, ...	2,829	834	89	155	......	......	45,849
7	Tanjore, ...	904	4,635	7	212	9,959	124	10,083
8	Trichinopoly, ...	1,129	954	...	50	8,316	23	8,339
9	Tinnevelly, ...	2,419	282	776	207	12,993	3,994	16,987
10	Bellary, ...	1,250	264	1,464	283	14,608	1,644	16,252
11	Cuddapah, ...	5,447	457	877	23	22,441	16,274	38,715
12	Coimbatore, ...	233	98	126	134	34,961	450	35,411
13	Canara, ...	101	251	...	831	......	......	......
14	Malabar, ...	...	...	...	...	......	......	......
15	Madras, ...	...	...	...	...	......	......	......
16	Kurnool, ...	100	3	40	12	1,241	32	1,273
	Total, ...	30,766	9,533	5,350	3,106	161,817	26,634	2,80,338
1	Ganjam, ...	...	...	...	...	......	......	......
2	Vizagapatam, ...	559	98	15	6	......	......	......
3	Rajahmundry, ...	1,680	1,071	122	49	3,416	......	3,416
4	Masulipatam, ...	2,785	366	5	29	4,843	3	4,846
5	Guntoor, ...	436	10	851	269	2,071	......	2,071
	Total......	5,460	1,545	993	353	10,330	3	10,333
	Grand Total...	36,226	11,078	6,343	3,459	172,147	26,637	2,90,671

NOTE.—The details for Ganjam have not been furnished.

B. CUNLIFFE,

Secretary.

Revenue Board Office,
Fort Saint George, 4th July 1855.

No. 4.

Statement shewing the Agricultural Stock, &c.

	Districts.	Ploughs.	Cattle used in Agriculture.	Cows.	She Buffaloes.	Sheep and Goats.
	1	2	3	4	5	6
1	Chingleput, ...	34,597	90,516	50,352	10,463	56,140
2	Salem, ...	77,827	1,70,077	2,89,919	57,292	5,12,511
3	Madura, ...	56,366	1,42,656	1,94,051	56,978	4,44,181
4	Nellore,...	31,796	97,120	1,93,611	87,754	4,36,209
5	North Arcot, ...	73,150	2,29,154	2,28,345	62,591	4,01,086
6	South Arcot, ...	74,830	1,94,408	1,95,814	72,185	4,99,980
7	Tanjore, ...	122,588	2,46,237	1,30,200	58,906	1,70,735
8	Trichinopoly, ...	29,751	1,25,492	1,46,591	56,554	6,43,804
9	Tinnevelly, ...	....	....	....	....	....
10	Bellary, ...	95,126	2,88,064	2,62,417	1,35,781	6,52,935
11	Cuddapah, ...	87,262	2,04,167	1,29,583	1,12,248	6,28,398
12	Coimbatore, ...	....	....	....	....	....
13	Canara, ...	171,188	4,71,172	2,74,111	64,553	6,255
14	Malabar, ...	....	....	....	....	....
15	Madras, ...	....	....	....	....	....
16	Kurnool, ...	....	....	....	....	....
	Total...	854,653	22,59,063	20,94,994	7,75,305	44,52,234
1	Ganjam, ...	34,088	82,958	....	....	13,444
2	Vizagapatam, ...	7,450	24,348	12,621	8,916	10,649
3	Rajahmundry, ...	45,726	1,36,507	95,419	55,107	59,699
4	Masulipatam, ...	38,961	70,492	1,03,364	53,911	1,25,533
5	Guntoor, ...	55,669	1,33,394	3,05,272	1,87,240	5,04,382
	Total......	1,81,894	4,47,699	5,16,676	3,05,174	7,13,707
	Grand Total......	10,36,547	27,06,762	26,11,670	10,80,479	51,65,941

NOTE.—The details for Tinnevelly, Coimbatore, Malabar, Madras, Kurnool, and in part for Ganjam, have not been furnished.

B. CUNLIFFE,

Secretary.

Revenue Board Office,
Fort Saint George, 4th July 1855.

No. 5.

Statement shewing the Population.

	Districts.	Hindoo.	Moossalmans &c.	Total. Males.	Total. Females.	Total. Total.
	1	2	3	4	5	6
1	Chingleput, ...	5,64,575	18,887	3,03,705	2,79,757	5,83,462
2	Salem, ...	11,64,076	31,301	6,09,872	5,85,505	11,95,377
3	Madura, ...	15,93,931	1,62,860	8,83,123	8,73,668	17,56,791
4	Nellore,...	8,94,034	41,656	4,85,418	4,50,272	9,35,690
5	North Arcot, ...	14,13,838	72,035	7,62,715	7,23,158	14,85,873
6	South Arcot,...	9,66,998	39,007	5,32,087	4,73,918	10,06,005
7	Tanjore, ...	15,38,191	1,37,895	8,41,120	8,34,966	16,76,086
8	Trichinopoly, ...	5,38,054	1,71,142	3,60,325	3,48,871	7,09,196
9	Tinnevelly,...	11,33,648	1,35,568	6,36,723	6,32,493	12,69,216
10	Bellary,...	11,39,216	90,383	6,43,371	5,86,228	12,29,599
11	Cuddapah,...	13,55,804	96,117	7,59,121	6,92,800	14,51,921
12	Coimbatore, ...	11,27,914	25,948	5,77,128	5,76,734	11,53,862
13	Canara, ...	9,47,082	1,09,251	5,42,769	5,13,564	10,56,333
14	Malabar, ...	11,12,212	4,02,697	7,63,932	7,50,977	15,14,909
15	Kurnool, ...	2,28,082	45,108	1,40,529	1,32,661	2,73,190
	Total......	157,17,655	15,79,855	88,41,938	84,55,572	172,97,510
16	Madras, ...	......	......	......	......	7,20,000
	Total......	......	......	......	......	180,17,510
1	Ganjam, ...	9,21,832	5,098	4,75,445	4,51,485	9,26,930
2	Vizagapatam...	12,38,590	15,682	6,45,323	6,08,949	12,54,272
3	Rajahmundry, ...	9,91,210	20,826	5,14,703	4,97,333	10,12,036
4	Masulipatam...	4,97,796	23,070	2,82,178	2,38,688	5,20,866
5	Guntoor, ...	5,34,725	35,358	2,90,526	2,79,557	5,70,083
	Total.........	41,84,153	1,00,034	22,08,175	20,76,012	42,84,187
	Total omitting Madras........	199,01,808	16,79,889	110,50,113	105,31,584	215,81,697
	Grand Total including Madras.	......	......	......	......	223,01,697

Revenue Board Office,
Fort Saint George, 4th July 1855.

B. CUNLIFFE,
Secretary.

No. 6.

Returns of Ryots and Puttahs.

	Districts.	Ryots.			Puttahs.		
		Resident.	Non Resident.	Total.	Individual.	Joint.	Total.
	1	2	3	4	5	6	7
1	Chingleput...	22,309	10,388	32,697	24,474	3,900	28,374
2	Salem...	1,25,767	55,705	1,81,472	1,10,734	29,101	1,39,835
3	Madura...	68,798	26,482	95,280	90,900	1,629	92,529
4	Nellore...	34,371	5,114	39,485	28,816	4,094	32,910
5	North Arcot...	82,199	29,396	1,11,595	......	......	1,04,951
6	South Arcot...	1,15,088	50,090	1,65,178	1,51,027	12,442	1,63,469
7	Tanjore...	97,695	3,258	1,00,953	99,736	1,217	1,00,953
8	Trichinopoly...	57,022	14,313	71,335	71,273	62	71,335
9	Tinnevelly...	......	......	......	92,385	156	92,541
10	Bellary...	79,975	12,395	92,370	92,370	4,700	97,070
11	Cuddapah...	1,29,512	26,546	1,56,058	1,20,674	10,659	1,31,333
12	Coimbatore...	....	....	......	89,380	62,364	1,51,744
13	Canara...	......	......	57,496	55,743	......	55,743
14	Malabar...	......	......	......	1,85,371	......	1,85,371
15	Madras....	......	......	......	46,353	......	46,353
16	Kurnool....	......	......	......	21,642	611	22,253
	Total........	......	......	......	......	......	15,16,764
17	Ganjam......	19,443	......	19,443	19,512	608	20,120
18	Vizagapatam.......	2,125	407	2,532	2,970	94	3,064
19	Rajahmundry....	27,001	4,804	31,805	312	854	1,166
20	Masulipatam..........	23,410	5,348	28,758	25,553	3,762	29,315
21	Guntoor....	40,592	10,833	51,425	52,144	7,511	59,655
	Total........	1,12,571	21,392	1,33,963	1,00,491	12,829	1,13,320
	Grand Total.......	......	......	......	......	......	16,30,084

B. CUNLIFFE,

Secretary.

Revenue Board Office,
Fort Saint George, 4th July 1855.

No.

Rent

Districts.	Puttahs above 1,000 Rs.		Between Rs. 1,000 and 750.		Between Rs. 750 & Rs. 500.		Between Rs. 500 and Rs. 250.		Between Rs. 250 and Rs. 100.		Between Rs. 100 and Rs. 50.	
	Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Chingleput....	2	5,047	4	3,412	14	8,306	161	51,820	1,132	1,66,363	2,874	2,00,459
2 Salem..........	0	0	0	0	1	692	14	3,869	225	30,659	1,355	84,080
3 Madura........	0	0	2	1,850	8	4,713	78	26,859	751	1,04,632	2,768	1,84,133
4 Nellore.........	9	10,263	9	7,515	37	21,455	223	72,953	2,111	3,45,205	3,517	2,43,523
5 North Arcot.	0	0	0	0	0	0	0	0	0	0	0	0
6 South Arcot.	4	4,782	7	5,976	19	11,363	208	64,130	2,531	3,36,962	7,807	5,09,312
7 Tanjore........	210	3,12,516	200	1,71,667	440	2,68,473	1,677	5,73,711	6,183	9,38,558	9,472	6,60,857
8 Trichinopoly.	50	81,051	37	31,989	91	54,304	310	1,01,825	1,325	1,96,602	3,012	2,04,993
9 Tinnevelly....	59	82,423	36	30,538	140	85,428	759	2,57,231	2,947	4,46,030	5,029	3,49,023
10 Bellary.........	2	2,764	1	765	15	9,126	168	53,913	1,940	2,70,868	6,246	4,21,941
11 Cuddapah.....	1	1,008	2	1,619	7	3,780	79	24,950	1,104	1,52,032	4,605	3,06,306
12 Coimbatore...	2	2,379	3	2,649	13	7,808	80	26,730	761	1,05,399	2,690	1,76,714
13 Canara.........	29	41,242	26	22,124	83	48,548	435	1,44,461	2,966	4,26,916	7,149	4,91,006
14 Malabar.......	24	40,071	16	13,420	66	39,932	357	1,19,328	1,963	2,88,454	4,264	2,87,696
15 Madras.......	0	0	0	0	0	0	2	665	8	948	61	3,919
16 Kurnool	0	0	5	4,134	25	14,191	194	64,345	1,030	1,51,596	1,960	1,35,226
Total...	392	5,83,546	348	2,97,658	959	5,78,119	4,745	15,86,790	26,977	39,61,224	62,809	42,59,488
1 Ganjam.......	0	0	0	0	1	536	30	8,309	182	23,431	1,006	67,327
2 Vizagapatam..	0	0	0	0	3	1,553	50	12,521	250	32,432	566	38,376
3 Rajahmundry.	0	0	0	0	73	57,719	770	2,20,100	2,077	2,82,471	4,349	3,03,283
4 Masulipatam..	0	0	0	0	9	6,562	140	37,490	707	94,797	2,152	1,47,877
5 Guntoor.......	0	0	0	0	5	3,376	149	38,971	1,003	1,29,545	4,105	2,77,533
Total...	0	0	0	0	91	69,746	*1,139	3,17,391	4,219	5,62,676	12,178	8,34,396
Grand Total..	392	5,83,546	348	2,97,658	1050	6,47,865	5,884	19,04,181	31,196	45,23,900	74,987	50,93,884

* NOTE.—The entries for the Commissioner's Districts in Columns 8 and 9

Revenue Board Office, Fort St. George, }
4th July 1855.

7.

Roll.

Between Rupees 50 and Rupees 10.		Below Rupees 10.		Total.		Joint or Gonchey.		Grand Total.		Average of Puttahs.		
Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.	Puttahs.	Amount of Assessment.			
14	15	16	17	18	19	20	21	22	23	24		
										Rs.	A	P
10,638	2,58,095	9,649	37,736	24,474	7,31,238	3,900	2,03,028	28,374	9,34,266	32	14	10
31,908	5,97,569	77,231	3,14,422	1,10,734	10,31,591	29,101	3,76,828	1,39,835	14,08,419	10	1	2
31,743	5,97,558	55,550	2,24,814	90,900	11,44,560	1,629	36,009	92,529	11,80,569	12	12	2
16,081	4,08,136	10,923	53,886	32,910	11,62,936	0	0	32,910	11,62,936	35	9	5
0	0	0	0	0	0	0	0	0	0	0	0	0
53,213	11,20,627	87,238	3,58,921	1,51,027	24,12,073	12,442	1,78,531	1,63,469	25,90,604	15	13	7
35,176	8,53,842	46,378	1,57,078	99,736	39,36,702	1,217	80,675	1,00,953	40,17,377	39	12	8
24,074	5,10,181	42,374	1,88,347	71,273	13,69,292	62	1,042	71,335	13,70,334	19	3	4
26,957	6,01,672	56,458	2,02,214	92,385	20,54,559	156	8,737	92,541	20,63,296	22	4	8
39,025	8,83,163	44,973	2,10,161	92,370	18,52,701	4,700	2,24,346	97,070	20,77,047	21	6	5
43,645	9,50,413	71,231	2,74,007	1,20,674	17,14,115	10,659	2,08,363	1,31,333	19,22,478	14	10	2
27,585	5,74,551	58,246	2,54,132	89,380	11,50,362	62,364	10,25,539	1,51,744	21,75,901	14	5	2
25,660	6,48,656	19,395	79,893	55,743	19,02,846	0	0	55,743	19,02,846	34	2	2
25,737	5,51,535	1,52,944	2,92,431	1,85,371	16,32,867	0	0	1,85,371	16,32,867	8	12	11
772	15,137	45,510	45,388	46,353	66,057	0	0	46,353	66,057	1	6	10
9,763	2,25,395	8,665	40,157	21,642	6,35,044	611	19,833	22,253	6,54,877	29	6	10
4,01,977	87,96,530	7,86,765	27,33,587	12,84,972	227,96,942	1,26,841	23,62,931	14,11,813	251,59,873	17	13	1
6,815	1,57,311	5,138	22,835	13,172	2,79,749	0	1,59,524	13,172	4,39,273	33	5	7
1,332	34,667	347	2,068	2,548	1,21,617	3	891	2,551	1,22,508	48	0	4
15,509	3,80,213	9,212	49,804	31,990	12,93,590	2,039	1,29,797	34,029	14,23,387	41	13	3
11,331	2,66,451	11,378	47,307	25,717	6,00,484	2,311	86,458	28,028	6,86,942	24	8	2
24,718	5,77,402	21,350	1,00,720	51,330	11,27,547	2,796	1,51,417	54,126	12,78,964	23	10	1
59,705	14,16,044	47,425	2,22,734	1,24,757	34,22,987	7,149	5,28,087	1,31,906	39,51,074	29	15	3
4,61,682	102,12,574	8,34,190	29,56,321	14,09,729	262,19,929	1,33,990	28,91,018	15,43,719	291,10,947	18	13	9

consist of Puttahs which range from Rupees 500 to Rupees 200.

B. CUNLIFFE,
Secretary.

No.

Statement of the fall of rain in inches and decimals

Division of the country.	Collectorates.	July 1853.		August.		September.		October.		November.		December.	
		Cusbah.	Mean of District.	Cusbah.	Mean of District.	Cusbah.	Mean of District.	Cusbah.	Mean of District.	Cusbah.	Mean of District.	Cusbah.	Mean of District.
S. E.	Tinnevelly......	0·121	0·431	0·675	·970	·235	·332	14·681	10·247	3·753	3·845	...	·745
	Madura.........	....	·417	1·343	4·689	10·012	5·576	9·500	10·551	2·602	2·653	...	......
	Tanjore.........	....	·195	4·681	7·660	8·380	5·257	6·482	1·032	6·735	17·692	...	......
	Coimbatore....	9·331	·654	1·145	3·792	·621	3·828	7·831	8·490	2·331	1·262	...	......
	Trichinopoly..	....	....	3·765	6·349	4·506	5·882	5·458	5·587	3·428	4·898	...	......
	Salem.........	·560	·974	7·313	7·474	7·536	6.542	6·096	4·078	....	....	...	......
E.	South Arcot...	·512	·845	6·362	5·433	5·835	5·502	2·777	5·508	15·422	10·810	...	......
	North Arcot...	....	·179	5·205	4·721	1·060	2·432	4·807	9·470	1·241	3·628	...	......
	Chingleput.....	·554	1·082	6·313	2·463	3·789	3·717	7·729	5·038	....	....	...	......
	Madras.........	....	4·135	....	1·377	....	2·229	....	9·071	....	11·078	...	.....
	Nellore.........	....	·527	5·886	3·435	2·289	1·153	3·855	4·099	3·368	....	...	......
S. W.	Malabar.........	25·006	33·217	6·343	6·406	2·355	1·494	5·434	7·002	·693	1·627	...	......
	Canara..........	26·368	46·283	15·518	16·184	6·199	1·733	4·548	1·699	1·996	2.840	...	....
Central	Bellary.........	·741	·967	3·271	3·678	1·133	1·826	·590	·538	....	·483	...	......
	Kurnool........	1·331	1·608	5·560	·338	·741	1·211	1·855	1·186	....	....	...	......
	Cuddapah......	2·651	1.028	4·018	6·091	·506	1·732	2·717	2·024	·121	1·156	...	......

Revenue Board Office,
Fort St. George,
4th July 1855.

8.

in Fusly 1263, *or from July* 1853 *to June* 1854.

January 1854.		February.		March.		April.		May.		June 1854.		Total quantity fallen in the Cusbah Stations.	Total quantity in the Districts.
Cusbah.	Mean of District.	Cusbah.	Mean of District.	Cusbah.	Mean of District.	Cusbah.	Mean of District.	Cusbah.	Mean of District.	Cusbah.	Mean of District.		
....	·349	·271	1.406	2·428	1·051	0·554	1·280	·319	1·197	....	·058	23·037	22·911
·090	·094	....	·058	·247	·510	4·036	2·523	1·197	1·238	·524	·772	29·551	29·081
....	....	....	·011	·018	·053	·527	·335	1·747	·545	3·467	1·750	32·037	34·530
....	1·000	....	....	0·277	·761	·584	2·025	·181	·978	·500	·790	22·890	23·580
....	·120	·066	·025	1·536	·755	·862	·725	·030	·232	·024	·216	19·675	24·789
....	....	....	....	....	·224	2·500	1·297	....	1·491	2·181	1·451	26·186	23·531
·500	·185	....	....	....	·450	1·000	·262	....	·163	·500	1·364	32·908	30·522
....	·183	....	....	1·060	·142	·801	·215	·380	·295	2·313	2·333	16·867	23·598
·500	·337	....	....	·608	·377	....	....	....	....	2·289	2·297	21·782	15·311
....	·425	....	·295	....	·089	....	....	....	....	....	1·147	....	29·846
....	....	....	....	....	....	....	....	....	·061	2·151	·582	17·549	9·857
....	....	....	....	·121	·546	·018	1·047	1·416	3·528	9·235	21·388	50·621	76·315
....	....	....	....	....	....	·193	·159	3·886	3·132	41·337	13·896	100·045	85·926
....	....	....	....	....	....	....	·301	1·078	1·171	....	·454	6·813	9·418
....	....	....	....	....	....	....	....	....	....	1·229	1·051	10·716	5·394
....	....	....	....	....	·118	1·030	·505	....	·450	1·898	1·518	12·941	14·622

B. CUNLIFFE,

Secretary.

No.

Statement shewing the mean price per garce of the chief species of

	Districts.	Paddy.												Cholum or Jowary.					
		1st Sort.						2d Sort.											
		Average prices for 10 years, from Fusly 1253 to 1262.		Fusly 1262.		Fusly 1263.		Average prices for 10 years, from Fusly 1253 to 1262.		Fusly 1262.		Fusly 1263.		Average prices for 10 years, from Fusly 1253 to 1262.		Fusly 1262.		Fusly 1263.	
	1	2		3		4		5		6		7		8		9		10	
		Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A
1	Chingleput	90	2	66	4	111	6	81	1	59	12	104	7	134	1	100	14	177	7
2	Salem	87	13	66	2	87	10	79	10	59	2	80	3	95	14	75	12	103	7
3	Madura.	96	5	71	5	83	11	90	3	69	9	85	10	85	6	58	5	76	14
4	Nellore.	84	12	72	7	108	10	73	15	63	10	97	8	96	12	86	6	141	3
5	North Arcot.	85	4	52	12	92	9	77	4	47	14	86	12	117	8	72	4	131	0
6	South Arcot.	85	8	68	14	109	1	74	11	59	12	96	11	109	14	73	7	137	15
7	Tanjore.	77	3	65	3	91	14	70	7	58	4	84	11	107	3	96	15	124	11
8	Trichinopoly	90	3	80	1	96	8	77	8	69	7	88	3	114	5	75	13	116	1
9	Tinnevelly	97	10	88	15	112	0	89	10	80	5	105	2	109	1	85	4	102	13
10	Bellary.	84	8	72	6	103	6	79	6	68	2	96	14	92	0	92	13	160	6
11	Cuddapah.	91	8	78	10	110	11	83	4	71	10	101	15	101	13	103	0	154	8
12	Coimbatore..	85	3	79	3	107	7	85	5	71	1	99	4	99	8	81	1	128	12
13	Canara..	78	0	74	15	91	5	78	0	74	15	91	5	0	0	0	0	0	0
14	Malabar.	86	6	84	8	107	2	77	9	74	9	98	11	0	0	0	0	0	0
15	Madras...	85	14	67	6	111	11	78	9	61	15	103	6	114	2	92	1	153	3
16	Kurnool.	87	3	83	12	125	1	75	0	72	12	117	10	84	7	86	15	176	10
	Average......	87	1	73	5	103	2	79	7	66	7	96	2	104	8	84	6	134	10
1	Ganjam.	50	1	43	6	78	13	46	9	40	6	72	12	0	0	0	0	0	0
2	Vizagapatam.	64	4	46	13	91	11	58	1	42	10	86	3	81	7	60	0	125	4
3	Rajahmundry	67	15	57	6	98	0	60	10	51	8	91	11	70	6	66	14	109	9
4	Masulipatam..	83	1	66	15	115	9	67	10	55	2	107	10	103	6	100	11	177	9
5	Guntoor.	96	10	80	3	120	6	86	4	75	1	114	9	105	2	109	2	152	8
	Average......	72	6	58	15	100	14	63	13	52	14	94	9	90	1	84	3	141	3
	General Average......	83	9	69	14	102	9	75	12	63	3	95	12	101	4	84	5	136	1

Revenue Board Office,
Fort St. George,
4th July 1855.

9.

grain in the various Districts in the two Fuslies 1262 *and* 1263.

Cumboo or Bajeera.						Horse Gram.						Raghy.						Staple Grains.
Average prices for 10 years, from Fusly 1253 to 1263.		Fusly 1262.		Fusly 1263.		Average prices for 10 years, from Fusly 1253 to 1263.		Fusly 1262.		Fusly 1263.		Average prices for 10 years, from Fusly 1253 to 1262.		Fusly 1262.		Fusly 1263.		
11		12		13		14		15		16		17		18		19		20
Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	Rs.	A	
101	4	82	8	140	4	158	8	158	14	208	13	116	12	95	10	158	13	Paddy, Cumboo, Raghy.
84	13	65	6	96	5	101	12	74	0	117	1	85	13	62	7	92	7	Cumboo, Raghy, Paddy & Jowary.
85	14	66	11	88	1	110	6	83	5	116	10	89	5	60	2	84	9	Cumboo, Waragoo, Raghy, Paddy.
0	0	0	0	0	0	100	3	112	1	148	15	85	1	74	5	121	8	Paddy, Raghy, Cholum.
108	7	68	12	135	8	130	10	117	0	182	14	104	7	70	9	118	2	Paddy, Waragoo, Raghy, Cumboo.
101	9	80	1	140	11	127	11	132	3	188	12	95	9	78	9	133	14	Waragoo, Cumboo, Paddy.
85	0	69	15	96	11	133	6	106	9	144	8	80	9	63	9	99	7	Paddy.
102	4	86	11	123	2	111	11	84	4	135	12	94	12	75	1	112	1	Paddy, Waragoo, Raghy, Cumboo.
104	2	86	4	114	8	129	4	120	15	138	9	95	12	73	9	95	6	Cholum, Raghy, Paddy.
92	14	94	15	163	5	101	9	94	13	172	15	82	3	77	10	133	4	Do. do. and do.
98	10	98	7	164	8	104	11	107	0	182	7	93	13	90	1	134	13	Cumboo, Raghy, Cholum, Paddy.
80	0	66	4	104	5	110	8	87	9	128	0	83	13	67	15	104	4	Paddy.
0	0	0	0	0	0	143	8	131	0	155	4	90	9	83	14	111	11	Do.
0	0	0	0	0	0	140	4	126	5	161	3	0	0	0	0	0	0	Do.
112	6	90	9	148	1	134	0	135	6	191	3	113	6	85	6	157	7	Cholum, Raghy and Paddy.
87	15	91	3	181	8	84	15	88	10	186	5	80	5	78	0	152	14	
95	12	80	9	130	8	120	3	110	0	159	6	90	4	75	13	120	11	
0	0	0	0	0	0	69	10	69	2	121	15	57	13	50	12	109	6	
63	5	47	14	104	1	76	14	72	14	129	7	67	9	51	2	109	7	
52	15	45	7	80	0	72	14	74	5	105	8	61	13	53	5	109	7	
0	0	0	0	0	0	91	4	86	11	126	14	79	0	78	2	137	10	
84	9	85	12	133	5	83	8	81	1	127	1	78	8	74	13	117	3	
66	15	59	11	105	13	78	13	76	13	122	3	68	12	61	10	116	10	
90	6	76	11	125	14	110	5	102	1	150	15	86	12	72	4	119	11	

B. CUNLIFFE,

Secretary.

No.

Dittum or Land

	Districts.	Poonjah.				Nunjah.			
		Land.		Assessment.		Land.		Assessment.	
		Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263
	1	2	3	4	5	6	7	8	9
		Cawnies.	Cawnies.	Rupees.	Rupees.	Cawnies.	Cawnies.	Rupees.	Rupees.
1	Chingleput............	43,835	29,286	94,253	63,156	1,34,479	1,17,218	8,72,472	7,64,352
2	Salem....................	4,88,043	4,71,092	8,66,369	8,40,969	36,903	34,037	3,48,340	3,30,937
3	Madura..	3,24,984	3,08,172	6,09,918	5,78,377	69,115	67,598	4,92,860	4,68,337
4	Nellore..................	2,01,118	1,87,615	4,50,184	4,20,934	93,762	83,628	7,81,357	6,87,796
5	North Arcot...........	1,91,040	1,55,280	5,05,919	4,23,647	1,21,750	1,12,268	13,73,898	12,73,392
6	South Arcot............	3,70,002	3,29,417	13,15,862	11,93,643	1,25,036	1,18,509	11,93,279	11,54,295
7	Tanjore...................	1,43,080	1,43,195	2,37,749	2,37,417	5,36,965	5,36,165	36,27,838	44,24,035
8	Trichinopoly...........	1,07,054	1,97,902	4,61,272	4,36,536	94,333	94,603	7,47,211	7,11,337
9	Tinnevelly...............	4,50,841	4,10,365	4,64,926	4,36,015	97,334	91,150	12,59,015	14,58,990
10	Bellary..................	15,34,731	13,99,750	16,16,388	14,77,593	72,740	68,608	9,73,229	8,96,168
11	Cuddapah...............	9,62,108	9,11,749	12,77,690	12,31,216	77,982	73,827	10,59,571	9,64,163
12	Coimbatore.............	10,39,943	10,52,775	12,15,111	12,30,929	52,888	43,775	6,35,226	5,55,651
13	Kurnool.................	3,68,977	3,68,971	5,62,912	5,64,202	5,067	5,060	65,465	64,170
	Total...	63,25,756	59,65,569	96,78,553	91,34,634	15,18,354	14,46,446	134,29,761	137,53,623
14	Madras..................	......	......	......	......	......	......	....	....
15	Canara...................	......	......	......	......	......	......	....	....
16	Malabar..................	......	......	......	......	......	....	....	....
	Total...	......	......	......	......	......	......	....	....
	Grand Total...	....	......	......	......	......	....	....	....
17	Ganjam.................	......	......	......	......	......	.....	....	......
18	Vizagapatam...........	......	......	......	......	......	......	....	....
19	Rajahmundry..........	......	.....	......	......	......	......	......	....
20	Masulipatam............	......	......	......	......	......	......	....	....
21	Guntoor.................	......	......	......	......	......	......		....
	Total...	10,87,384	10,94,030	25,78,574	25,62,471	2,96,870	3,00,103	14,20,982	14,44,285
	Grand Total...	......	......	......	......	......	......	....	....

Revenue Board Office,
Fort Saint George, 4th July 1855.

10.

in Occupation. (see next page.)

Garden.				Wet Garden.				Dry converted into Wet and Garden, and Garden into Wet.			
Land.		Assessment.		Land.		Assessment.		Land.		Assessment.	
Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263
10	11	12	13	14	15	16	17	18	19	20	21
Cawnies.	Cawnies.	Rupees.	Rupees.	Caw.	Caw.	Rupees.	Rupees.	Cawnies	Cawnies	Rupees.	Rupees.
1,536	1,413	10,113	9,292	..	...	...	......	5,176	3,751	21,724	18,918
7,820	7,188	55,319	51,382	1,995	2,035	21,388	21,881	13,458	18,507	86,593	1,22,358
4,912	4,765	35,373	34,915	661	931	9,882	11,290	34,030	34,981	1,76,266	1,75,672
13,450	12,869	1,57,327	1,47,486	91	104	1,341	1,843	3,369	2,623	33,022	27,096
2,085	1,999	34,561	33,327	1,062	1,089	3,931	3,981	4,421	4,655	53,212	32,851
1,468	1,576	25,272	27,686	...	...	785	827	...	...	93,212	94,594
32,315	32,245	1,54,476	1,54,395	...	...	...	......	...	...	...	......
23,429	22,963	1,24,730	1,16,054	21	23	98	119	535	866	3,277	4,509
6,391	7,011	20,992	23,706	168	168	763	842	9,905	9,560	51,893	61,337
22,453	22,715	2,10,216	2,09,745	2,550	2,586	57,022	57,501	28,343	21,732	2,31,998	1,64,700
39,571	39,048	4,34,614	4,23,949	378	372	6,849	6,650	15,518	12,245	1,72,573	1,31,611
1,33,084	61,615	6,56,552	3,20,376	1,015	976	14,832	14,377	394	82,365	3,294	4,31,885
2,679	2,691	30,081	29,791	...	...	...	......	1,444	1,681	9,823	12,062
2,91,193	2,18,098	19,49,626	15,82,104	7,941	8,284	1,16,891	1,19,311	1,16,593	1,92,966	9,36,387	12,77,593
......	......	......	......	...	...	...	......	...	...	...	......
......	......	......	......	...	...	...	......	...	...	...	....
......	.....	.....	......	...	...	...	......	...	...	...	......
......	......	......	......	...	...	...	......	...	...	...	......
......	......	......	......	...	...	...	......	...	...	...	......
......	......	......	......	...	...	...	......	...	...	...	......
......	......	......	......	...	...	...	......	...	...	...	......
......	......	......	......	...	...	...	......	...	...	...	......
......	.....	......	......	...	...	...	......	...	...	...	......
......	......	......	......	...	...	..	......	...	...	...	......
14,099	15,239	91,637	1,02,490	..	...	...	......	4,638	6,482	21,816	33,706
......	......	......	......	...	...	...	.....	...	...	...	......

No. 10.—*Dittum or Land in Occupation—(concluded.)*

Total.								Districts.
Land.				Assessment.				
Fusly 1262	Fusly 1263	Increase.	Decrease.	Fusly 1262	Fusly 1263	Increase.	Decrease.	
22	23	24	25	26	27	28	29	
Cawnies.	Cawnies.	Rupees	Rupees.	Cawnies.	Cawnies.	Rupees.	Rupees.	
1,85,026	1,51,668	...	33,358	9,98,562	8,55,718	......	1,42,844	Chingleput.
5,48,219	5,32,859	...	15,360	13,78,009	13,67,527	......	10,482	Salem.
4,33,702	4,16,447	...	17,255	13,24,299	12,68,591	......	55,708	Madura.
3,11,790	2,86,839	...	24,951	14,23,231	12,85,155	......	1,38,076	Nellore.
3,20,358	2,75,291	...	45,067	19,71,521	17,67,198	......	2,04,323	North Arcot.
4,96,506	4,49,502	...	47,004	26,28,410	24,71,045	......	1,57,365	South Arcot.
7,12,360	7,11,605	...	755	40,20,063	48,15,847	7,95,784	......	Tanjore.
3,25,372	3,16,357	...	9,015	13,36,588	12,68,555	......	68,033	Trichinopoly.
5,64,639	5,18,254	...	46,385	17,97,089	19,80,890	1,83,801	......	Tinnevelly.
16,60,817	15,15,391	...	1,45,426	30,88,853	28,05,707	......	2,83,146	Bellary.
10,95,557	10,37,241	...	58,316	29,51,297	27,57,589	......	1,93,708	Cuddapah.
12,27,324	12,41,506	14,182	...	25,25,015	25,53,218	28,203	......	Coimbatore.
3,78,167	3,78,403	236	...	6,68,281	6,70,225	1,944	......	Kurnool.
82,59,837	78,31,363	14,418	4,42,892	261,11,218	258,67,265	10,09,732	12,53,685	Total.
......	......	...	...	66,057	70,378	Net 4,321	2,43,953	Madras.
......	....	...	...	21,74,946	21,76,177	1,231	......	Canara.
......	......	...	...	16,30,697	16,19,485	......	11,212	Malabar.
......	.....	...	..	38,71,700	38,66,040	5,552	11,212	Total.
......	......	...	...	299,82,918	297,33,305	10,15,284	12,64,897	Grand Total.
1,42,254	1,43,455	1,201	...	4,41,595	4,63,990	Net 22,395	2,49,613	Ganjam.
17,503	17,915	412	...	1,37,789	1,35,895	......	1,894	Vizagapatam.
3,31,180	3,31,644	464	...	14,19,365	14,27,413	8,048	......	Rajahmundry.
3,87,334	3,93,931	6,597	...	7,64,093	7,94,185	30,092	......	Masulipatam.
5,24,720	5,28,909	4,189	..	13,50,167	13,21,469	......	28,698	Guntoor.
14,02,991	14,15,854	12,863	...	41,13,009	41,42,952	60,535	30,592	Total.
......	......	...	...	340,95,927	338,76,257	10,75,819	12,95,489	Grand Total.

·Net 2,19,670

B. CUNLIFFE,

Secretary.

No. 11.

Dittum Cultivation, and Waste.

		Districts.	Fusly 1262. Assessment of the entire Dittum extent.	Fusly 1262. Deduct assessment of lands cultivated.	Fusly 1262. Remainder to be remitted on account of caboolaty waste.	Fusly 1263. Assessment of the entire Dittum extent.	Fusly 1263. Deduct assessment of land cultivated.	Fusly 1263. Remainder to be remitted on account of caboolaty waste.	Comparison cols. 4 & 7. Increase.	Comparison cols. 4 & 7. Decrease.	
		1	2	3	4	5	6	7	8	9	
			Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
Districts under the supervision of the Board.	1	Chingleput	9,98,562	9,76,190	22,372	8,55,718	8,08,050	47,668	25,296	....	
	2	Salem	13,78,009	13,65,985	12,024	13,67,527	13,40,064	27,463	15,439	....	
	3	Madura	13,24,299	12,38,980	85,319	12,68,591	12,13,087	55,504	......	29,815	
	4	Nellore	14,23,231	12,33,860	1,89,371	12,85,155	8,91,625	3,93,530	2,04,159	....	
	5	North Arcot	19,71,521	19,01,319	70,202	17,67,198	26,33,041	1,34,157	63,955	....	
	6	South Arcot	26,28,410	25,67,672	60,738	24,71,045	24,31,108	39,937	....	20,801	
	7	Tanjore	40,20,063	40,09,217	10,846	48,15,847	47,89,947	25,900	15,054	....	
	8	Trichinopoly	13,36,588	13,36,588	....	12,68,555	12,68,555	....	....	....	
	9	Tinnevelly	17,97,089	17,97,089	....	19,80,890	19,80,890	....	......	....	
	10	Bellary	30,88,853	28,14,571	2,74,282	28,05,707	22,11,321	5,94,386	3,20,104	....	
	11	Cuddapah	29,51,297	26,02,778	3,48,519	27,57,589	23,49,438	4,08,151	59,632	....	
	12	Coimbatore	25,25,015	25,07,809	17,206	25,53,218	25,35,505	17,713	507	....	
	13	Kurnool	6,68,281	6,68,281	....	6,70,225	6,70,225	....	....	....	Net Increase.
		Total	261,11,218	250,20,339	10,90,879	258,67,265	241,22,856	17,44,409	7,04,146	50,616	6,53,530
Districts under the supervision of the Commissioner.	1	Ganjam	4,41,595	4,41,595	....	4,63,990	4,63,990	....	....	....	
	2	Vizagapatam	1,37,789	1,37,789	....	1,35,895	1,35,895	....	....	....	
	3	Rajahmundry	14,19,365	14,19,365	....	14,27,413	14,27,413	....	....	....	
	4	Masulipatam	7,64,093	7,64,093	....	7,94,185	7,94,185	....	.....	....	
	5	Guntoor	13,50,167	13,33,986	16,181	13,21,469	13,14,160	7,309	....	8,872	Net Increase.
		Total	41,13,009	40,96,828	16,181	41,42,952	41,35,643	7,309	....	8,872	6,44,658
		Grand Total	302,24,227	291,17,167	11,07,060	300,10,217	282,58,499	17,51,718	7,04,146	59,488	
Particulars.		Dry	122,57,127	118,72,320	3,84,807	116,97,105	110,48,443	6,48,662	2,63,855	....	
		Wet	148,50,743	142,40,732	6,10,011	151,97,908	142,04,643	9,93,265	3,83,254	....	
		Garden	20,41,263	19,39,796	1,01,467	16,84,594	15,96,447	88,147	....	13,320	
		Wet Garden	1,16,891	1,14,906	1,985	1,19,311	1,17,896	1,415	....	570	
		Dry converted into wet &c.	9,58,203	9,49,413	8,790	13,11,299	12,91,070	20,229	11,439	....	Net Increase.
		Total	302,24,227	291,17,167	11,07,060	300,10,217	282,58,499	17,51,718	6,58,548	13,890	6,44,658

Revenue Board Office, Fort St. George,
4th July 1855.

B. CUNLIFFE,
Secretary.

No. 12.—*Statement shewing the extent and Assessment of cultiva*

	Districts.	Poonjah.				Nunjah.			
		Land.		Assessment.		Land.		Assessment.	
		Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263	Fusly 1262	Fusly 1263
	1	2	3	4	5	6	7	8	9
		Cawnies.	Cawnies.	Rupees.	Rupees.	Cawnies.	Cawnies.	Rupees.	Rupees.
1	Chingleput	42,578	27,506	91,524	59,124	1,30,711	1,09,738	8,53,456	7,21,450
2	Salem	4,83,133	4,61,768	8,58,052	8,27,713	36,571	32,480	3,45,725	3,20,324
3	Madura.	3,02,144	2,91,783	5,72,597	5,52,295	63,604	64,923	4,61,618	4,53,218
4	Nellore..................	1,92,296	1,72,445	4,30,690	3,88,166	74,711	40,782	6,22,889	3,39,857
5	North Arcot	1,81,774	1,45,580	4,83,314	4,00,522	1,17,011	1,00,697	13,19,877	11,65,294
6	South Arcot	3,53,848	3,20,659	12,58,077	11,62,592	1,24,725	1,17,468	11,90,351	11,45,594
7	Tanjore	1,41,335	1,36,615	2,35,510	2,28,808	5,35,130	5,31,995	36,19,246	44,07,156
8	Trichinopoly	2,07,054	1,97,902	4,61,272	4,36,536	94,354	94,603	7,47,309	7,11,337
9	Tinnevelly.............	4,50,841	4,10,365	4,64,926	4,36,015	97,334	91,150	12,59,015	14,58,990
10	Bellary..................	13,43,312	10,24,019	14,87,133	10,96,409	61,153	50,067	8,58,322	7,12,704
11	Cuddapah	8,63,209	7,88,395	11,82,454	11,16,118	62,300	50,576	8,59,761	7,09,715
12	Coimbatore	10,33,646	10,44,440	12,09,065	12,22,929	51,984	43,237	6,26,804	5,51,304
13	Kurnool	3,68,977	3,68,971	5,62,912	5,64,202	5,067	5,060	65,465	64,170
	Total......	59,64,147	53,90,448	92,97,526	84,91,429	14,54,655	13,32,776	128,29,838	127,61,113
14	Canara..................	......	......	......	......	......	......	....	....
15	Malabar.	......	......	......	......	......	......	....	....
16	Madras	......	......	......	......	......	......	....	....
	Total......	......	......	......	......	......	......	....	....
	Grand Total...	......	......	......	......	......	......	....	....
17	Ganjam..................	......	42,733	......	77,435	......	......	....	....
18	Vizagapatam.	......	8,517	......	41,662	......	......	....	....
19	Rajahmundry..........	......	2,30,347	......	9,29,222	......	......	....	....
20	Masulipatam..........	......	3,08,676	......	4,08,914	......	......	....	....
21	Guntoor................	......	5,01,578	......	10,99,781	......	......	....	....
	Total......	......	10,91,851	25,74,794	25,57,014	......	......	14,10,894	14,43,530
	Grand Total...	....	......	......	......	......	......	....	....

Revenue Board Office, Fort St. George, }
4th July 1855.

tion in the several kinds of land in Fuslies 1262 *and* 1263. *(see next page.)*

Garden. Land. Fusly 1262	Garden. Land. Fusly 1263	Garden. Assessment. Fusly 1262	Garden. Assessment. Fusly 1263	Wet Garden. Land. Fusly 1262	Wet Garden. Land. Fusly 1263	Wet Garden. Assessment. Fusly 1262	Wet Garden. Assessment. Fusly 1263	Dry Cultivation with Wet, &c. Land. Fusly 1262	Dry Cultivation with Wet, &c. Land. Fusly 1263	Dry Cultivation with Wet, &c. Assessment. Fusly 1262	Dry Cultivation with Wet, &c. Assessment. Fusly 1263
10	11	12	13	14	15	16	17	18	19	20	21
Cawnies	Cawnies	Rupees.	Rupees.	Cs.	Cs.	Rupees.	Rupees.	Cawnies.	Cawnies.	Rupees.	Rupees.
1,452	1,312	9,486	8,558	...	...	......	......	5,176	3,751	21,724	18,918
7,755	7,136	54,864	50,972	1,996	2,034	21,380	21,875	18,352	17,989	85,964	1,19,180
4,558	4,473	33,475	32,973	615	924	9,285	11,172	30,980	32,548	1,62,005	1,63,429
12,630	11,910	1,45,919	1,34,663	91	103	1,341	1,843	3,369	2,623	33,021	27,096
1,960	1,822	32,351	30,387	1,066	1,095	3,929	3,987	7,513	4,655	61,848	32,851
1,466	1,564	25,246	27,501	...	...	......	......	......	......	93,998	95,421
32,310	32,120	1,54,461	1,53,983	...	...	......	......	......	......	......	......
23,430	22,963	1,24,730	1,16,054	...	23	......	119	535	866	3,277	4,509
6,390	7,011	20,992	23,706	168	168	763	842	9,906	9,560	51,393	61,337
18,880	19,122	1,80,095	1,80,007	2,550	2,586	57,022	57,501	28,344	21,732	2,31,999	1,64,700
34,941	35,160	3,84,873	3,87,654	358	345	6,489	6,179	15,406	12,083	1,69,251	1,29,772
1,32,561	61,311	6,53,899	3,18,806	1,009	976	14,747	14,878	394	81,514	3,294	4,28,088
2,679	2,691	30,081	29,790	...	...	......	......	1,444	1,681	9,823	12,063
2,81,012	2,08,595	18,50,472	14,95,054	7,853	8,254	1,14,906	1,17,896	1,16,419	1,89,002	9,27,597	12,57,364
......	......	......	......	...	...	......	......	......	......	......	......
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......	......	......	......	...	...	......	......	......	......	......	......
......	......	......	......	...	...	......	......	......	......	......	......
......	......	......	......	...	...	......	......	......	......	......	......
......	......	......	......	...	...	......	......	......	......	......	......
......	......	......	......	...	...	......	......	......	......	......	......
......	......	89,824	1,01,398	...	...	......	......	......	......	21,816	33,706
......	......	......	......	...	...	......	......	......	......	......	......

No. 12.—*Statement shewing the extent and Assessment of cultivation, &c. (concluded.)*

Total.								Districts.
Land.				Assessment.				
Fusly 1262	Fusly 1263	Increase.	Decrease.	Fusly 1262	Fusly 1263	Increase.	Decrease.	
22	23	24	25	26	27	28	29	
Cawnies.	Cawnies.	Cawnies.	Cawnies.	Rupees.	Rupees.	Rupees.	Rupees.	
1,79,917	1,42,307	......	37,610	9,76,190	8,08,050	......	1,68,140	Chingleput.
5,42,807	5,21,407	......	21,400	13,65,985	13,40,064	......	25,921	Salem.
4,01,901	3,94,651	......	7,250	12,38,980	12,13,087	......	25,893	Madura.
2,83,097	2,27,863	......	55,234	12,33,860	8,91,625	......	3,42,235	Nellore.
3,09,324	2,53,849	......	55,475	19,01,319	16,33,041	......	2,68,278	North Arcot.
4,80,039	4,39,691	......	40,348	25,67,672	24,31,108	......	1,36,564	South Arcot.
7,08,775	7,00,730	......	8,045	40,09,217	47,89,947	7,80,730	......	Tanjore.
3,25,373	3,16,357	......	9,016	13,36,588	12,68,555	......	68,033	Trichinopoly.
5,64,639	5,18,254	......	46,385	17,97,089	19,80,890	1,83,801	......	Tinnevelly.
14,54,239	11,17,526	......	3,36,713	28,14,571	22,11,321	......	6,03,250	Bellary.
9,76,214	8,86,559	......	89,655	26,02,778	23,49,438	......	2,53,340	Cuddapah.
12,19,594	12,31,478	11,884	......	25,07,809	25,35,505	27,696	......	Coimbatore.
3,78,167	3,78,403	236	......	6,68,281	6,70,225	1,944	......	Kurnool.
78,24,086	71,29,075	12,120	7,07,131	250,20,339	241,22,856	9,94,171	18,91,654	Total.
......	......	......	......	21,74,946	21,76,177	1,231	......	Canara.
......	......	......	......	16,30,697	16,19,485	......	11,212	Malabar.
......	......	......	......	66,057	70,378	4,321	......	Madras.
......	......	......	......	38,71,700	38,66,040	5,552	11,212	Total.
......	......	......	......	288,92,039	279,88,896	9,99,723	19,02,866	Grand Total.
1,42,254	1,43,455	1,201	......	4,41,595	4,63,990	22,395	......	Ganjam.
17,503	17,915	412	......	1,37,789	1,35,895	......	1,894	Vizagapatam.
3,31,180	3,31,644	464	......	14,19,365	14,27,413	8,048	......	Rajahmundry.
3,87,334	3,93,931	6,597	......	7,64,093	7,94,185	30,092	......	Masulipatam.
5,21,629	5,26,603	4,974	......	13,33,986	13,14,160	......	19,826	Guntoor.
13,99,900	14,13,548	13,648	......	40,96,828	41,35,643	60,535	21,720	Total.
......	......	......	......	329,88,867	321,24,539	10,60,258	19,24,586	Grand Total.

Net...8,64,328

B. CUNLIFFE,
Secretary.

No. 13.

Remissions on the Cultivation.

Items.	Number.	Particulars.	Districts under the supervision of the Board. Fusly 1262	Districts under the supervision of the Board. Fusly 1263	Districts under the supervision of the Commissioner. Fusly 1262	Districts under the supervision of the Commissioner. Fusly 1263	Total. Fusly 1262	Total. Fusly 1263	Total. Increase.	Total. Decrease.
		1	2	3	4	5	6	7	8	9
Occasional remissions, or those granted at the Jummabundy with reference to the state of the season including some usual remissions.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1	Shamilat Bunjer,	1,02,976	1,89,861	1,06,462	1,99,953	2,09,438	3,89,814	1,80,376	....
	2	Shavy or withered crops,	66,029	20,43,123	33,842	60,375	99,871	21,03,498	20,03,627	....
	3	Pauny Boodty, }	51,845	1,756	739	986	52,584	2,742	....	49,842
	4	Payamalee, }	53,962	1,781	3,499	3,607	57,461	5,388	....	52,073
	5	Fussulcummy,	97,991	1,09,590	580	699	98,571	1,10,289	17,718	....
	6	Cowle remissions,	1,08,994	1,12,666	18,011	13,718	1,27,005	1,26,384	....	621
	7	Teazgaree,	40,377	38,401	25,370	25,645	65,747	64,046	....	1,701
	8	Teerwah cummy and reductions for pasture,	2,49,211	2,70,393	....	....	2,49,211	2,70,393	21,182	....
	9	Miscellaneous remissions,	3,33,819	3,66,065	808	423	3,34,627	3,66,488	31,861	....
		Total,	11,05,204	31,33,636	1,89,311	3,05,406	12,94,515	34,39,042	22,48,764 21,44,527	1,04,237
Fixed remissions.	1	Fixed remissions,	13,31,021	11,11,890	....	....	13,31,021	11,11,890	....	2,19,131
	2	Moonasib cummy,	82,866	77,538	....	....	82,866	77,538	....	5,328
	3	Tarum cummy,	2,66,261	2,67,416	22,048	18,458	2,88,309	2,85,874	....	2,435
		Total	16,80,148	14,56,844	22,048	18,458	17,02,196	14,75,302	....	2,26,894
Items allowed on the collections or from the entire Beriz of Villages.	1	Share of the Shrotriem proceeds,	45,445	40,981	7,371	7,745	52,816	48,726	....	4,090
	2	Allowance for Potails and Curnums, &c.,	3,71,609	3,29,278	44,248	43,537	4,15,857	3,72,815	....	43,042
	3	10 per cent. remission allowed to the Zemindars,	21,085	18,536	1,000	1,000	22,085	19,536	....	2,549
		Total,	43,81,139	3,88,795	52,619	52,282	4,90,758	4,41,077	....	49,681
		Grand Total,	32,23,491	49,79,275	2,63,978	3,76,146	34,87,469	53,55,421	22,48,764	3,80,812

Net Increase...18,67,952

Revenue Board Office, Fort St. George, 4th July 1855.

B. CUNLIFFE,
Secretary.

No. 14.

Ready Money Collections.

No.	Items.	Districts under the supervision of the Board.		Districts under the supervision of the Commissioner.		Total.			
		Fusly. 1262.	Fusly. 1263.	Fusly. 1262.	Fusly. 1263.	Fusly. 1262.	Fusly. 1263.	Increase.	Decrease.
	1	2	3	4	5	6	7	8	9
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1	Jody or Quit rent on ancient Shotriems, &c.,	9,92,459	9,47,883	2,80,013	2,78,345	12,72,472	12,26,228	...	46,244
2	Topadayem or tax on topes,	3,90,764	3,47,685	32,769	31,379	4,23,533	3,79,064	...	44,469
3	Grazing tax on land set apart for pasturage,	2,58,185	2,48,048	1,34,190	1,31,122	3,92,375	3,79,170	...	13,205
4	Revenue for hill villages,	42,365	40,806	2,494	2,616	44,859	43,422	...	1,437
5	Quit rent on ground occupied by houses, &c.,	36,595	34,877	343	347	36,938	35,224	...	1,714
6	Revenue for Coomery and Huckle cultivation in Canara,	14,226	15,088	...	...	14,226	15,088	862	...
7	Increase on account of Cochin farms,	10,216	12,950	...	...	10,216	12,950	27,340	...
8	Rents for one year,	67,957	52,983	*80,721	74,571	1,48,678	1,27,559	...	21,119
9	Concealed cultivation,	20,057	5,734	...	...	20,057	5,734	...	14,323
10	Curnums roossooms and Nuzzur roossooms,	50,579	44,578	...	...	50,579	44,578	...	6,001
11	Miscellaneous items,	12,305	7,376	1,677	1,491	13,982	8,867	...	5,115
	Total......	18,95,708	17,58,013	5,32,207	5,19,871	24.27,915	22,77,884	3,596	1,53,627
								Net...	1,50,031

* Note—In Statement No. 17, accompanying the Commissioner's report two sums of Rupees 50 and 9,150 are entered for Vizagapatam and Masulipatam under the head of "Rent for more than one year" but as these sums were carried to account in the D. C. B. Statement under the head of ryotwary they have been brought under the same head here to prevent discrepancy. The Sevoy Jummah entries for Ganjam, Masulipatam and Guntoor have been corrected for a similar reason.

Revenue Board Office, Fort St. George,
4th July 1855.

B. CUNLIFFE,
Secretary.

No. 15.

Extent of Land occupied for Sugar Cane, Cotton and Indigo.

	Districts.	Sugar Cane.				Cotton.				Indigo.			
		Fusly 1262.	*Fusly 1263.	Increase.	Decrease.	Fusly 1262.	Fusly 1263.	Increase.	Decrease.	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Cawnies.	Cawnies.	Cawnies.	Cawnies.	Cawnies.	Cawnies.	Cawnies.	Cawnies.	Cawnies.	Cawnies.	Cawnies.	Cawnies.
1	Chingleput	77	68	......	9	11	....	....	11	5,127	2,524	....	2,603
2	Salem	815	798	......	17	11,912	10,519	....	1,393	1,196	1,379	183	....
3	Madura	178	222	44	......	65,632	61,299	....	4,333	22	20	....	2
4	Nellore	5	6	1	......	12,634	8,493	....	4,141	21,822	17,441	....	4,381
5	North Arcot	4,138	3,901	......	237	....	....	....	....	10,621	9,283	....	1,338
6	South Arcot	1,243	998	......	245	21,234	1,385	....	19,849	73,232	55,042	....	18,190
7	Tanjore	410	345	......	65	....	3,365	3,365	....	....	775	775	....
8	Trichinopoly	1,383	1,356	......	27	12,434	4,535	....	7,899	1,067	663	....	404
9	Tinnevelly	41	52	11	......	1,07,547	1,01,065	....	6,482	175	110	....	65
10	Bellary	4,768	5,729	961	......	1,87,556	1,62,277	....	25,279	3,731	3,961	230	....
11	Cuddapah	4,399	4,739	340	......	65,573	51,145	....	14,428	30,049	20,760	....	9,289
12	Coimbatore	776	1,050	274	......	1,07,046	1,13,919	6,873	....	....	....	....	....
13	Canara	1,957	2,281	324	......	....	....	....	....	....	....	....	....
14	Malabar	......	......	......	......	....	....	....	....	....	....	....	....
15	Madras	64	66	2	......	....	....	....	....	....	....	....	....
16	Kurnool	56	84	28	......	72,734	80,993	8,259	....	6,477	8,356	1,879	....
	Total	20,310	21,695	1,985	600	6,64,313	5,98,995	18,497	83,815	1,53,519	1,20,314	3,067	36,272
	Net	......	......	1,385	......	....	....	....	65,318	....	....	....	....
1	Ganjam	3,420	3,611	191	......	....	2,967	2,967	....	....	....	....	....
2	Vizagapatam	3,824	3,340	......	484	....	4,010	4,010	....	37	1,028	991	....
3	Rajahmundry	1,489	2,306	817	......	....	3,711	3,711	....	....	480	480	....
4	Masulipatam	......	3	3	......	....	6,013	6,013	....	....	32	32	....
5	Guntoor	......	......	......	......	79,113	73,618	....	5,495	240	643	403	....
	Total	8,733	9,260	1,011	484	79,113	90,319	16,701	5,495	277	2,183	1,906	....
	Grand Total	29,043	30,955	2,996	1,084	7,43,426	6,89,314	35,198	89,310	1,53,796	1,22,497	4,973	36,272
Particulars.	On Circar Lands	16,796	17,966	1,170	......	5,04,285	4,72,803	....	31,482	1,34,035	1,05,793	....	28,242
Particulars.	On Enam Lands	2,610	3,162	552	......	1,83,620	1,61,836	....	21,784	15,242	12,048	....	3,194
Particulars.	On Zemindary &c. Lands	9,637	9,827	190	......	55,521	54,675	....	846	4,519	4,656	137	....
	Total	29,043	30,955	1,912	......	7,43,426	6,89,314	....	54,112	1,53,796	1,22,497	137	31,436
												Net	31,299

Revenue Board Office, Fort St. George,
4th July 1855.

B. CUNLIFFE,
Secretary.

A in No. 15.

Average Assessment per Cawney on the lands cultivated with Sugar Cane, Cotton and Indigo in the Government Villages.

	Districts.	Sugar Cane.									Cotton.									Indigo.								
		Nunjay or wet land.			Garden.			Dry land and dry converted into wet.			Nunjay or wet land.			Garden.			Dry land and dry converted into wet.			Nunjay or wet land.			Garden.			Dry land and dry converted into wet.		
	1	2			3			4			5			6			7			8			9			10		
		Rs.	A	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.
1	Chingleput,	13	7	1	0	0	0	5	12	0	8	0	0	0	0	0	0	0	0	7	2	0	3	13	0	2	2	11
2	Salem,	10	7	8	14	1	3	6	10	5	5	8	0	10	8	0	2	1	3	10	4	0	5	7	0	2	5	0
3	Madura,	7	9	6	0	0	0	0	0	0	3	11	9	4	2	9	2	5	2	4	0	0	6	6	5	1	9	7
4	Nellore,	0	0	0	12	4	0	18	10	8	9	0	0	0	0	0	2	7	3	8	2	5	9	5	4	2	6	8
5	North Arcot,	14	8	4	13	6	10	5	9	10	0	0	0	0	0	0	0	0	0	11	8	5	15	10	10	2	15	7
6	South Arcot,	10	9	2	14	0	0	4	13	8	4	13	1	0	0	0	3	10	5	8	4	6	13	1	7	4	4	8
7	Tanjore,	10	2	6	6	2	11	0	0	0	4	9	7	2	15	9	1	12	2	5	14	5	4	1	6	1	12	4
8	Trichinopoly,	10	1	8	12	14	9	4	14	2	2	8	0	1	5	4	2	0	2	2	4	5	2	0	3	3	6	6
9	Tinnevelly,	22	6	6	0	0	0	0	0	0	5	5	4	1	9	9	1	2	5	8	5	4	2	1	7	0	5	3
10	Bellary,	16	2	7	11	3	6	0	0	0	3	6	1	4	4	5	1	9	0	9	6	3	11	2	3	1	9	2
11	Cuddapah,	16	8	11	13	8	5	7	15	0	11	0	0	5	4	8	1	14	5	17	6	10	12	4	7	3	8	6
12	Coimbatore,	11	6	4	4	6	2	0	0	0	8	14	8	5	6	1	1	6	6	0	0	0	0	0	0	0	0	0
13	Canara,	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Malabar,	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Madras,	5	7	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Kurnool,	33	4	0	38	13	1	50	10	8	0	10	8	4	14	0	1	8	5	16	13	1	9	9	7	4	11	10
	Average......	0	0	0	10	13	6	6	3	0	8	1	0	5	0	5	1	8	6	12	7	8	10	8	0	3	12	6

Revenue Board Office, Fort St. George,
4th July 1855.

B. CUNLIFFE,
Secretary.

No. 17.

Revenue from Extra Sources.

	Districts.	Salt.	Sayer.	Abkarry.	Sundry small farms and licences.	Moturpha.	Sea Custom.	Tobacco.	Stamps.	Total.	Increase.	Decrease.	
	1	2	3	4	5	6	7	8	9	10	11	12	
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
1	Chingleput,	1,58,068	...	79,550	16,453	32,283	...	...	15,992	3,02,346	...	1,53,426	
2	Salem,	...	...	96,010	11,565	81,441	...	...	20,210	2,09,226	1,665	...	
3	Madura,	3,28,421	586	62,770	13,189	...	26,738	...	38,241	4,69,945	...	40,922	
4	Nellore,	4,48,800	...	31,613	624	17,870	24	...	18,288	5,17,219	...	53,624	
5	North Arcot,	...	...	1,04,000	11,289	37,344	...	...	24,495	1,77,128	4,429	...	
6	South Arcot,	1,75,524	67,771	95,100	9,550	43,079	22,214	...	21,264	4,34,502	...	22,028	
7	Tanjore,	4,67,298	24,361	1,15,705	24,520	43,898	1,83,019	...	76,984	9,35,785	...	5,656	
8	Trichinopoly,	...	...	27,710	4,363	6,862	...	...	26,415	65,350	5,009	...	
9	Tinnevelly,	3,44,433	42,328	33,190	23,241	97,626	18,086	...	28,671	5,87,575	14,870	...	
10	Bellary,	...	5,186	2,87,036	23,668	2,56,844	...	...	22,352	5,95,086	...	6,042	
11	Cuddapah,	...	...	1,26,110	15,899	1,50,050	...	...	24,763	3,16,822	6,779	...	
12	Coimbatore,	...	...	92,850	2,799	74,426	...	...	23,995	1,94,070	...	951	
13	Canara,	4,48,006	52,900	80,831	52,654	18,551	57,229	...	57,968	7,68,139	...	1,57,080	
14	Malabar,	3,30,208	52	68,968	56,338	1,11,917	61,208	1,840	87,634	7,18,165	...	2,34,590	
15	Madras,	5,75,451	...	6,14,921	26,292	...	5,70,541	...	17,692	18,04,897	1,81,572	...	
16	Kurnool,	...	4,046	71,010	340	51,050	...	...	2,554	1,29,000	...	4,191	Net Decrease
	Total......	32,76,209	1,97,230	19,87,374	2,92,784	10,23,241	9,39,059	1,840	5,07,518	82,25,255	2,14,324	6,78,510	4,64,186.
1	Ganjam,	3,35,744	...	64,841	4,564	10,438	25,240	...	15,251	4,56,078	...	38,730	
2	Vizagapatam,	1,76,379	...	62,134	...	6,279	11,236	...	14,436	2,70,464	...	265	
3	Rajahmundry,	2,25,164	5,186	81,450	11,079	54,792	33,624	...	16,219	4,27,514	...	28,444	
4	Masulipatam,	2,77,612	43,202	45,000	8,345	25,915	656	...	10,981	4,11,711	1,43,719	...	
5	Guntoor,	3,76,208	1,742	20,729	10,404	48,801	3	...	12,044	4,69,931	...	2,10,714	Net Decrease
	Total......	13,91,107	50,130	2,74,154	34,392	1,46,225	70,759	...	68,931	20,35,698	1,43,719	2,78,153	1,34,434.
	Grand Total......	46,67,316	2,47,360	22,61,528	3,27,176	11,69,466	10,09,818	1,840	5,76,449	102,60,953	...	5,98,620	
	Fusly 1262,	49,85,309	2,49,943	21,55,047	3,00,690	11,97,731	9,99,750	4,42,174	5,28,930	108,59,573	...	...	
	Increase,	...	...	1,06,481	26,486	...	10,068	...	47,519	...	...	...	
	Decrease,	3,17,993	2,583	...	...	28,265	...	4,40,334	...	5,98,620	...	...	

Revenue Board Office,
Fort Saint George, 4th July 1855.

B. CUNLIFFE,
Secretary.

No.

Statement shewing the par

	Districts.	Total Dittum.	Deduct Caboolaty Waste.	Actual Cultivation.	Deduct remission on cultivated lands.	Ramaining Ryotwar land revenue.	Ready money collections.	Total land revenue settlement.	Rented villages for more than one year.
	1	2	3	4	5	6	7	8	9
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1	Chingleput - - -	8,55,718	47,668	8,08,050	1,93,483	6,14,567	98,423	7,12,990	2,039
2	Salem - - - - - -	13,67,527	27,463	13,40,064	1,45,123	11,94,941	94,837	12,89,778	....
3	Madura- - - - -	12,68,591	55,504	12,13,087	1,20,704	10,92,383	46,105	11,38,488	....
4	Nellore- - - - - -	12,85,155	3,93,530	8,91,625	2,93,598	5,98,027	3,12,607	9,10,634	20,743
5	North Arcot - -	17,67,198	1,34,157	16,33,041	4,56,528	11,76,513	92,642	12,69,155	2,196
6	South Arcot - - -	24,71,045	39,937	24,31,108	4,44,910	19,86,198	80,778	20,66,976	....
7	Tanjore- - - - -	48,15,847	25,900	47,89,947	7,15,184	40,74,763	1,83,268	42,58,031	....
8	Trichinopoly - - -	12,68,555	....	12,68,555	17,515	12,51,040	64,363	13,15,403	....
9	Tinnevelly - - -	19,80,890	....	19,80,890	4,81,495	14,99,395	2,38,246	17,37,641	....
10	Bellary- - - - - -	28,05,707	5,94,386	22,11,321	7,08,511	15,02,810	1,58,936	16,61,746	....
11	Cuddapah- - - -	27,57,589	4,08,151	23,49,438	6,24,975	17,24,463	1,56,352	18,80,815	....
12	Coimbatore- - - -	25,53,218	17,713	25,35,505	3,56,862	21,78,643	1,26,943	23,05,586	....
13	Canara- - - - - -	21,76,177	....	21,76,177	2,72,395	19,03,782	15,502	19,19,284	....
14	Malabar - - - - -	16,19,485	....	16,19,485	41,635	15,77,850	13,179	15,91,029	3,457
15	Madras - - - - -	70,378	....	70,378	....	70,378	210	70,588	....
16	Kurnool - - - - -	6,70,225	....	6,70,225	1,06,357	5,63,868	75,622	6,39,490	....
	Total - - -	297,33,305	17,44,409	279,88,896	49,79,275	230,09,621	17,58,013	247,67,634	28,435
1	Ganjam - - - - -	4,63,990	....	4,63,990	41,417	4,22,573	62,144	4,84,717	8,927
2	Vizagapatam - -	1,35,895	....	1,35,895	16,816	1,19,079	28,034	1,47,113	1,10,908
3	Rajahmundry - -	14,27,413	....	14,27,413	75,471	13,51,942	1,12,131	14,64,073	....
4	Masulipatam - -	7,94,185	....	7,94,185	1,13,323	6,80,862	95,660	7,76,522	....
5	Guntoor - - - - -	13,21,469	7,309	13,14,160	1,29,119	11,85,041	2,21,902	14,06,943	....
	Total - -	41,42,952	7,309	41,35,643	3,76,146	37,59,497	5,19,871	42,79,368	1,19,835
	Grand Total - -	338,76,257	17,51,718	321,24,539	53,55,421	267,69,118	22,77,884	290,47,002	1,48,270
	Fusly 1262 - -	340,95,927	11,07,060	329,88,867	34,87,469	295,01,398	24,27,917	319,29,315	1,27,901
	Increase - -	....	6,44,658	....	18,67,952	....	....	....	20,369
	Decrease - -	2,19,670	....	8,64,328	....	27,32,280	1,50,033	28,82,313	....

NOTE.—In Statement No. 17 accompanying the Commissioner's Report, two sums of Rupees 50 and 9,150 are entered for Vizagapatam and the head of Ryotwary, they have been brought under the same head here to prevent discrepancy. The

Revenue Board Office,
Fort St. George,
4th July 1855.

16.

ticulars of the Settlement.

Peishcush of Zemindaries, Mootahs and Polliputs.	Total land revenue inclusive of columns 9 and 10.	Comparison between Fusly 1262 and 1263.		Extra revenue.	Total ordinary revenue.	Sevoy Jummah or extra items.	Total including Sevoy Jummah.	Comparison between Fusly 1262 and 1263.	
		Increase.	Decrease.					Increase.	Decrease.
10	11	12	13	14	15	16	17	18	19
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1,12,198	8,27,227	....	3,06,011	3,02,346	11,29,573	6,126	11,35,699	....	4,59,755
4,58,216	17,47,994	....	29,991	2,09,227	19,57,221	8,255	19,65,476	....	32,095
7,73,000	19,11,488	....	36,411	4,69,945	23,81,433	6,126	32,87,559	....	78,773
4,17,815	13,49,192	....	5,87,285	5,17,219	18,66,411	4,059	18,70,470	....	6,41,064
4,44,186	17,15,537	....	4,44,555	1,77,127	18,92,664	9,351	19,02,015	....	4,44,337
8,636	20,75,612	....	3,45,757	4,34,502	25,10,114	11,612	25,21,726	....	3,71,297
31,434	42,89,465	1,25,209	....	9,35,785	52,25,250	27,734	52,52,984	97,581	....
16,101	13,31,504	....	65,962	65,350	13,96,854	3,363	14,00,217	....	61,728
3,18,738	20,56,379	....	1,81,054	5,87,575	26,43,954	8,117	26,52,071	....	1,67,873
....	16,61,746	....	5,76,475	5,95,086	22,56,832	10,647	22,67,479	....	5,87,984
78,198	19,59,013	....	2,15,590	3,16,821	22,75,834	17,371	22,93,205	....	2,10,941
28,020	23,33,606	....	8,496	1,94,070	25,27,676	10,870	25,38,546	....	49,300
....	19,19,284	1,843	....	7,68,139	26,87,423	96,787	27,84,210	....	85,689
15,000	16,09,486	....	38,381	7,18,165	23,27,651	15,896	23,43,547	....	2,72,843
....	70,588	4,321	....	18,04,898	18,75,486	8,681	18,84,167	1,90,578	....
....	6,39,490	....	88,947	1,29,000	7,68,490	2,341	7,70,831	....	94,213
27,01,542	274,97,611	1,31,373	29,24,915	82,25,255	357,22,866	2,47,336	359,70,202	2,88,159	35,57,892
4,27,336	9,20,980	....	11,155	4,56,078	13,77,058	11,009	13,88,067	....	55,182
9,76,845	12,34,866	....	10,043	2,70,464	15,05,330	6,328	15,11,658	....	8,230
5,91,188	20,55,261	....	11,855	4,27,514	24,82,775	19,160	25,01,935	....	36,371
2,77,138	10,53,660	....	16,171	4,11,711	14,65,371	19,222	14,84,593	1,35,628	....
....	14,06,943	....	27,642	4,69,931	18,76,874	5,417	18,82,291	....	2,38,987
22,72,507	66,71,710	....	76,866	20,35,698	87,07,408	61,136	87,68,544	1,35,628	3,38,770
49,74,049	341,69,321	1,31,373	30,04,781	102,60,953	444,30,274	3,08,472	447,38,746	4,23,787	38,96,662
49,82,513	370,39,729	....	....	108,59,573	478,99,302	3,12,319	482,11,621	....	....
8,464	28,70,408	....	28,70,408	5,98,620	34,69,028	3,847	34,72,875	....	34,72,875

Masulipatam under the head of "Rent for more than one year;" but as these sums were carried to account in the D. C. B. Statement under Sevoy Jummah entries for Ganjam, Masulipatam, and Guntoor, have been corrected for a similar reason.

B. CUNLIFFE,

Secretary.

No.

Current Demand Collection and Ba

	Items.	Under Board's Supervision.						Under Commissioner's			
		Total demand for Fusly 1263.	Collections within Fusly.	Remission.	Balance.	Subsequent collection up to the end of December, Fusly 1264.	Balance.	Total demand for Fusly 1263.	Collections within Fusly.	Remission.	Balance.
	1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R.	Rs.
Land Revenue.	Peshcush.........	27,01,542	23,75,848	...	3,25,694	2,34,137	91,557	22,72,507	21,26,699	...	1,45,808
	Rents for more than one year	28,435	25,907	...	2,528	2,465	63	1,19,835	1,19,082	...	753
	Ryotwar, &c. ...	247,67,633	228,76,017	...	18,91,616	12,24,640	6,66,976	42,79,369	41,32,851	...	1,46,518
	Total...	274,97,611	252,77,772	...	22,19,838	14,61,242	7,58,596	66,71,711	63,78,632	...	2,93,079
Extra Revenue.	Salt................	32,76,208	32,16,275	...	59,933	59,883	50	13,91,107	13,85,033	...	6,074
	Sayer..............	1,97,230	1,94,630	...	2,600	2,600	......	50,130	48,095	...	2,035
	Abkarry..........	19,87,314	18,58,155	167	1,29,052	1,26,846	2,206	2,74,154	2,68,491	...	5,663
	Sundry small Farms&Licences	2,92,784	2,58,219	...	34,565	28,508	6,057	34,392	30,032	...	4,360
	Moturpha.	10,23,241	9,65,934	...	57,307	50,506	6,801	1,46,226	1,41,009	...	5,217
	Sea Customs. ...	9,39,059	9,27,799	...	11,260	11,260	......	70,759	69,955	...	804
	Tobacco...	1,840	1,840	...	......	......	......	......	......	...	......
	Stamps...........	5,07,518	5,02,571	...	4,947	4,947	......	68,930	68,421	...	509
	Total......	82,25,254	79,25,423	167	2,99,664	2,84,549	15,114	20,35,698	20,11,036	...	24,662
	Total Ordinary Revenue.	357,22,865	332,03,197	167	25,19,501	17,45,791	7,73,710	87,07,409	83,89,668	...	3,17,741
	Sevoy Jummah.	2,47,337	2,16,952	...	30,385	19,483	10,902	61,135	54,069	...	7,066
	Total......	359,70,202	334,20,149	167	25,49,886	17,65,274	7,84,612	87,68,544	84,43,737	...	3,24,807

NOTE.—In Statement No. 17 accompanying the Commissioner's Report, two sums of Rupees 50 and 9,150 are entered for Vizagapatam and the head of Ryotwary, they have been brought under the same head here to prevent discrepancy. The

Revenue Board Office, Fort St. George,
4th July 1855.

18.

lance for Land and Extra Sources.

Supervision.		Total.						Balance out-standing at the end of April 1855.		
Subsequent collections to the end of February, Fusly 1264.	Balance.	Total demand for Fusly 1263.	Collections within Fusly.	Remission.	Balance.	Subsequent Collections.	Balance.	Districts under the supervision of the Board.	Districts under the supervision of the Commissioner.	Total Balance.
12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,05,674	40,134	49,74,049	45,02,548	...	4,71,501	3,39,811	1,31,690	56,113	40,133	96,246
134	619	1,48,270	1,44,989	...	3,281	2,599	682	2,08,793	1,13,906	3,22,699
31,765	1,14,752	290,47,002	270,08,868	...	20,38,134	12,56,406	7,81,728			
1,37,573	1,55,505	341,69,321	316,56,405	...	25,12,916	15,98,816	9,14,100	2,64,906	1,54,039	4,18,945
6,074	......	46,67,316	46,01,309	...	66,007	65,957	50	......	......	......
2,035	......	2,47,360	2,42,725	...	4,635	4,635	......	......	......	......
3,466	2,196	22,61,528	21,26,646	167	1,34,715	1,30,312	4,403	......	......	......
4,286	74	3,27,176	2,88,251	...	38,925	32,794	6,131	......	......	......
4,446	771	11,69,466	11,06,943	...	62,523	54,951	7,572	......	......	......
804	......	10,09,818	9,97,754	...	12,064	12,064	......	......	......	......
......	......	1,840	1,840	...	......	......	......	......	......	......
509	......	5,76,449	5,70,993	...	5,456	5,456	......	......	......	......
21,620	3,041	102,60,953	99,36,461	167	3,24,325	3,06,169	18,156	11,687	2,677	14,364
1,59,193	1,58,546	444,30,274	415,92,866	167	28,37,241	19,04,985	9,32,256	2,76,593	1,56,716	4,33,309
2,595	4,472	3,08,472	2,71,021	...	37,451	22,078	15,373	8,218	4,415	12,633
1,81,788	1,63,018	447,38,746	418,63,887	167	28,74,692	19,27,063	9,47,629	2,84,811	1,61,131	4,45,942

Masulipatam under the head of "Rent for more than one year," but as these sums were carried to account in the D. C. B. Statement under Sevoy Jummah entries for Ganjam, Masulipatam, and Guntoor, have been corrected for a similar reason.

B. CUNLIFFE,
Secretary.

No. 19.

Demand Collection and Balance of Ryotwar, &c. Land Revenue in each District.

	Districts.	Total Demand for Fusly 1263.	Collections within Fusly.	Balance.	Subsequent Collections to the end of December, Fusly 1264	Balance.	Balance at the end of April 1855.
	1	2	3	4	5	6	7
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1	Chingleput... ...	7,12,990	6,07,125	1,05,865	86,758	19,107	16,699
2	Salem...	12,89,778	12,49,976	39,802	26,528	13,274	9,071
3	Madura..	11,38,488	11,25,898	12,590	11,976	614	378
4	Nellore...	9,10,634	7,88,631	1,22,003	67,690	54,313	48,832
5	North Arcot. ...	12,69,156	10,17,795	2,51,361	2,28,010	23,351	7,245
6	South Arcot. ...	20,66,976	18,66,328	2,00,648	1,80,923	19,725	11,048
7	Tanjore..	42,58,031	34,44,318	8,13,713	3,15,411	4,98,302	82,370
8	Trichinopoly ...	13,15,403	13,02,937	12,466	8,975	3,491	3,491
9	Tinnevelly... ...	17,37,641	17,01,724	35,917	34,300	1,617	1,589
10	Bellary..	16,61,746	15,94,766	66,980	59,962	7,018	6,349
11	Cuddapah.... ...	18,80,814	18,16,686	64,128	60,048	4,080	2,485
12	Coimbatore.. ...	23,05,586	22,89,289	16,297	15,671	626	517
13	Canara...	19,19,284	18,13,811	1,05,473	1,02,242	3,231	1,705
14	Malabar.	15,91,028	15,77,414	13,614	12,968	646	526
15	Madras...	70,588	59,115	11,473	2,039	9,434	8,731
16	Kurnool.	6,39,490	6,20,204	19,286	11,139	8,147	7,757
	Total...	247,67,633	228,76,017	18,91,616	12,24,640	6,66,976	2,08,793
1	Ganjam..	4,84,717	4,70,260	14,457	In Feb. 1855 2,821	11,636	11,790
2	Vizagapatam ...	1,47,113	1,41,896	5,217	1,906	3,310	2,790
3	Rajahmundry. ...	14,64,074	14,24,546	39,528	3,437	36,091	36,023
4	Masulipatam.. ...	7,76,522	7,48,918	27,604	15,057	12,548	12,292
5	Guntoor.	14,06,943	13,47,231	59,712	8,544	51,168	51,011
	Total...	42,79,369	41,32,851	1,46,518	31,765	1,14,753	1,13,906
	Grand Total...	290,47,002	270,08,868	20,38,134	12,56,405	7,81,729	3,22,699

B. CUNLIFFE,

Secretary.

Revenue Board Office,
Fort Saint George, 4th July 1855.

No. 20.

Arrears at the beginning of Fusly 1263, Collection and Balance.

	Items.	Under Board's supervision.				Under Commissioner's supervision.				Total.				Balance at the end of April 1855.		
		Arrears at the beginning of Fusly 1263.	Collected or remitted up to December 1854.			Arrears at the beginning of Fusly 1263.	Collected or remitted up to February 1855.			Arrears at the beginning of Fusly 1263.						
			Collection.	Remission.	Balance.		Collections.	Remission.	Balance.		Collected.	Remitted.	Balance.	Districts under the Board.	Districts under the Commissioner.	Total.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Land Revenue.	Peshcush............	3,71,013	3,23,329	2,942	44,742	22,27,314	1,72,946	20,52,278	2,090	25,98,327	4,96,275	20,55,220	46,832	32,650	2,091	34,741
	Rents for more than one year..........	1,880	519	....	1,361	622	135	....	487	2,502	654	....	1,848	} 2,82,299	*10,37,015	13,19,314
	Ryotwar &c.........	20,63,843	12,15,678	4,92,875	3,55,290	12,03,752	66,581	4,90,004	6,47,167	32,67,595	12,82,259	9,82,879	10,02,457			
	Total......	24,36,736	15,39,526	4,95,817	4,01,393	34,31,688	2,39,662	25,42,282	6,49,744	58,68,424	17,79,188	30,38,099	10,51,137	3,14,949	10,39,106	13,54,055
Extra Sources.	Salt	60,274	60,274	....	....	5,372	5,372	....	....	65,646	65,646	....	....	....	....	....
	Sayer..........	4,243	4,243	....	....	342	290	52	....	4,585	4,533	52	....	....	....	....
	Abkarry......	84,016	83,656	22	338	2,889	2,740	....	149	86,906	86,396	22	487	....	....	....
	Sundry small farms and Licences....	23,857	22,057	907	892	3,625	3,424	2	199	27,482	25,482	909	1,091	....	....	....
	Moturpha...........	37,331	33,860	1,256	2,215	2,578	1,781	43	754	39,909	35,641	1,299	2,969	....	....	....
	Sea Customs........	8,441	8,441	....	....	2,546	2,516	....	....	10,987	10,987	....	....	....	....	....
	Stamp.........	3,297	3,297	....	....	305	305	....	....	3,602	3,602	....	....	....	....	....
	Total......	2,21,460	2,15,829	2,185	3,445	17,657	16,458	97	1,102	2,39,117	2,32,288	2,282	4,547	3,256	1,104	4,360
	Grand Total....	26,58,196	17,55,355	4,98,002	4,04,838	34,49,345	2,56,120	25,42,379	6,50,846	61,07,541	20,11,476	30,40,381	10,55,684	3,18,205	10,40,210	13,58,415
	Sevoy Jummah...	1,99,991	20,080	82,633	97,278	†15,956	2,736	3,266	9,953	2,15,948	22,817	85,900	1,07,230	96,452	9,952	1,06,404
	Total......	28,58,187	17,75,436	5,80,635	5,02,116	34,65,301	2,58,856	25,45,645	6,60,799	63,23,489	20,34,293	31,26,281	11,62,914	4,14,657	10,50,162	14,64,819

* The Commissioner's Statement now shows a balance of only Rupees 6,47,654, some sums recommended for remission having been excluded from it; but it was necessary to show here the full arrear according to the Demand Collection and Balance Statement.

† The Sevoy Jummah arrear has also been altered to the real amount shown to be due to the Government by the Demand Collection and Balance Statement.

Revenue Board Office, Fort St. George, }
4th July 1855. }

B. CUNLIFFE,
Secretary.

No. 21.

Particulars of Ryotwary Arrears of Land Revenue for each District.

	Districts.	Balance at the end of Fusly 1263.	To the end of December 1852.		Balance.	Particulars.			Particulars of Irrecoverable balances.	
			Collections.	Remissions.		Recoverable.	Doubtful.	Irrecoverable.	Already remitted by order of Government.	Amount proposed for remission.
	1	2	3	4	5	6	7	8	9	10
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1	Chingleput.	64,903	345	....	64,558	31,575	....	32,983	10,978	22,005
2	Salem	9,832	400	....	9,432	1,045	....	8,387	3,978	4,410
3	Madura.	985	202	21	762	576	70	116	....	117
4	Nellore...	2,72,032	1,298	1,64,012	1,06,722	18,684	12,782	75,256	58,029	17,227
5	North Arcot.	3,016	596	552	1,868	844	442	582	....	582
6	South Arcot..	13,209	89	....	13,120	9,079	509	3,532	1,445	2,087
7	Tanjore.	95,251	2,703	6,792	85,756	85,756	....	....	....	....
8	Trichinopoly..	9,116	66	....	9,050	5,892	....	3,158	....	3,158
9	Tinnevelly.	17,173	154	917	16,102	296	14,072	1,734	....	1,734
10	Bellary...	10,380	152	5,333	4,895	495	....	4,400	....	4,400
11	Cuddapah..	5,994	406	3,693	1,895	194	....	1,701	....	1,701
12	Coimbatore...	7,702	107	5,400	2,195	2,195	....	....	....	....
13	Canara..	1,297	329	293	675	522	....	153	....	153
14	Malabar.	2,384	183	228	1,973	1,390	....	583	....	583
15	Madras.	27,032	686	43	26,303	22,063	....	4,240	4,240	....
16	Kurnool.	10,215	231	....	9,984	212	2,541	7,231	....	7,231
	Total...	5,50,521	7,947	1,87,284	3,55,290	1,80,818	30,416	1,44,056	78,670	65,387
			To the end of February							
1	Ganjam....	7,446	419	3,578	3,449	804	481	2,164	....	2,164
2	Vizagapatam.	12,216	58	5,933	6,225	4,635	....	1,590	....	1,590
3	Rajahmundry...	65,087	706	20,063	44,318	3,169	....	41,149	....	41,150
4	Masulipatam..	4,44,252	3,611	1,89,634	2,51,008	....	2,51,008	....	....	....
5	Guntoor....	5,47,556	3,920	* 2,01,469	3,42,167	....	3,42,167	....	....	....
	Total...	10,76,557	8,714	4,20,677	6,47,167	8,608	5,93,656	44,903	....	44,904
	Grand Total...	16,27,078	16,661	6,07,961	10,02,457	1,89,426	6,24,072	1,88,959	78,670	1,10,291

* NOTE.—The remarks made in Statement No. 20, are also applicable to this Statement.

Revenue Board Office,
Fort Saint George, 4th July 1855.

B. CUNLIFFE,
Secretary.

No. 22.

Details of the Ryotwar Arrears proposed for remission.

	Districts.	Years for which the arrears are due.	Amount of arrears.			Deduct Remissions already sanctioned.			Particulars of the remaining arrears proposed for remission.														
									Death.			Absence.			Poverty.			Other causes.			Total.		
	1	2	3			4			5			6			7			8			9		
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Chingleput, ...	From F. 1258 to 1262.	32,982	15	10	10,978	4	9	...	...	...	...	...	...	4,381	0	8	17,623	10	5	22,004	11	1
2	Salem, ...	1257 to 1262.	8,387	7	2	3,977	11	10	18	10	5	58	1	9	4,332	15	2	...	...	...	4,409	11	4
3	Madura, ...	1259 to 1262.	116	9	6	...	...	...	...	4	7	1	4	4	50	10	0	64	6	7	116	9	6
4	Nellore, ...	1260 to 1262.	75,255	15	5	58,029	2	5	450	12	8	567	0	5	8,109	10	10	8,099	5	1	17,226	13	...
5	North Arcot, ...	1260 to 1262.	581	15	6	...	...	...	5	1	5	23	0	10	280	4	6	273	8	9	581	15	6
6	South Arcot, ...	1261-62 52-59.	3,531	11	9	1,445	1	4	5	12	5	51	4	4	81	4	0	1,948	5	8	2,086	10	5
7	Tanjore, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	Trichinopoly, ...	1260 to 1261.	3,157	15	8	...	...	...	...	...	...	...	...	...	3,157	15	8	...	...	...	3,157	15	8
9	Tinnevelly, ...	1253 to 1262.	1,734	2	3	...	...	...	...	...	...	...	...	...	195	14	11	1,538	3	4	1,734	2	3
10	Bellary, ...	1261 to 1262.	4,400	4	4	...	...	...	46	9	2	258	11	1	874	6	3	3,220	9	10	4,400	4	4
11	Cuddapah, ...	1262.	1,701	1	10	...	...	...	54	13	4	145	0	7	399	12	6	1,101	7	5	1,701	1	10
12	Coimbatore, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	Canara, ...	1261 to 1262.	153	3	7	...	...	...	...	...	...	...	...	...	153	3	7	...	...	...	153	3	7
14	Malabar, ...	...	582	13	1	...	...	...	...	...	...	...	...	...	582	13	1	...	...	...	582	13	1
15	Madras, ...	1241-45 to 1255.	4,240	1	9	4,240	1	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	Kurnool, ...	1261 to 1262.	7,230	12	3	...	...	...	...	...	...	...	...	...	7,230	12	3	...	...	...	7,230	12	3
	Total......	...	1,44,057	1	11	78,670	6	1	582	0	0	1,104	7	4	29,830	11	5	33,869	9	1	65,386	11	10
1	Ganjam, ...	1262.	2,164	1	11	...	...	...	40	0	1	293	3	8	1,772	8	3	58	5	11	2,164	1	11
2	Vizagapatam, ...	1256 to 1262.	1,590	4	7	...	...	...	44	13	10	144	7	10	1,400	14	11	...	...	...	1,590	4	7
3	Rajahmundry, ...	1262.	41,147	13	9	...	...	...	1,403	8	2	3,852	6	5	34,173	12	1	1,719	3	1	41,148	13	9
4	Masulipatam, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	Guntoor, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total......	...	44,903	4	3	...	...	...	1,488	6	1	4,290	1	11	37,347	3	3	1,777	9	0	44,903	4	3
	Grand Total......	...	1,88,960	6	2	78,670	6	1	2,070	6	1	5,394	9	3	67,177	14	8	35,647	2	1	1,10,290	0	1

Revenue Board Office,
Fort Saint George, 4th July 1855.

B. CUNLIFFE,
Secretary.

No.

Particulars of arrears of Extra

Districts.	Abkarry.						
	Balance to the end of Fusly 1263.	Subsequent Collection up to the end of December, Fusly 1264.	Balance.	Particulars. Recoverable.	Particulars. Irrecoverable.	Amount proposed for remission.	Balance to the end of Fusly 1263.
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1 Chingleput....	....	....	....	....	....	....	347 14 9
2 Salem..........	....	....	....	....	....	....	76 5 2
3 Madura........	....	....	....	....	....	....	123 12 0
4 Nellore	....	....	....	....	....	....	....
5 North Arcot..	....	....	....	....	....	....	....
6 South Arcot..	....	....	....	....	....	....	128 9 4
7 Tanjore........	305 3 11	8 0 0	297 3 11	297 3 11	0 0 5	....	66 4 0
8 Trichinopoly .	....	....	....	....	....	....	15 0 0
9 Tinnevelly....	....	....	....	....	....	....	1 10 7
10 Bellary.........	....	....	....	....	....	....	....
11 Cuddapah	....	....	....	....	....	....	....
12 Coimbatore ...	....	....	....	....	....	....	10 0 0
13 Canara.........	....	....	....	....	....	....	....
14 Malabar.......	40 11 10	....	40 11 10	4 5 3	36 6 7	36 6 7	942 0 0
15 Madras	....	....	....	....	....	....	....
16 Kurnool...	....	....	....	....	....	....	....
Total...	345 15 9	8 0 0	337 15 9	301 9 2	36 6 7	36 6 7	1,711 7 10
1 Ganjam........	....	....	....	....	....	....	118 0 0
2 Vizagapatam .	....	....	....	....	....	....	....
3 Rajahmundry	139 0 0	....	....	....	....	....	4 0 0
4 Masulipatam .	111 0 0	....	....	....	....	....	105 0 0
5 Guntoor.......	10 0 0	....	....	....	11 0 0	11 0 0	8 0 0
Total...	260 0 0	111 0 0	149 0 0	138 0 0	11 0 0	11 0 0	235 0 0
Grand Total..	605 15 9	119 0 0	486 15 9	439 9 2	47 6 7	47 6 7	1,946 7 10

Revenue Board Office, Fort St. George,
4th July 1855.

23.

Sources of Revenue—(see next page.)

Sundry small Farms and Licenses.						Moturpha.	
Subsequent Collection up to the end of December, Fusly 1264.	Balance.	Particulars.		Deduct amount Sanctioned.	Remaining proposed to be Sanctioned.	Balance to the end of Fusly 1263.	Subsequent Collection up to the end of December, Fusly 1264.
		Recoverable.	Irrecoverable.				
9	10	11	12	13	14	15	16
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
....	347 14 9	....	347 14 9	....	347 14 9	282 10 0	5 0 0
1 12 2	74 9 0	0 2 0	74 7 0	74 7 0	....	281 7 9	2 3 0
....	123 12 0	....	123 12 0	97 10 8	26 1 4	....	....
....	....	....	....	....	....	201 6 8	18 1 0
....	....	....	....	......	....	196 15 2	....
....	128 9 4	....	128 9 4	....	12 9 4	28 14 7	3 7 4
....	66 4 0	66 4 0	....	....	....	....	....
....	15 0 0	15 0 0	....	....	......	....	....
1 10 7	....	....	....	....	......	....	....
....	....	....	....	....	......	728 6 3	18 5 10
....	....	....	....	....	......	257 13 3	12 13 4
....	10 0 0	10 0 0	....	....	......	5 5 4	0 13 0
....	....	....	....	....	......	7 4 2	2 6 7
816 0 0	126 0 0	....	126 0 0	....	126 0 0	85 13 10	2 13 0
....	....	....	....	....	....	....	....
....	....	....	....	....	....	323 1 10	10 12 0
819 6 9	892 1 1	91 6 0	800 11 1	172 1 8	628 9 5	2,399 2 10	76 11 1
....	....	....	8 0 0	....	8 0 0	41 0 0	....
....	....	....	....	....	....	59 0 0	....
....	....	....	4 0 0	....	4 0 0	99 0 0	....
....	....	....	....	....	....	555 0 0	....
....	....	....	8 0 0	....	8 0 0	41 0 0	....
36 0 0	199 0 0	75 0 0	20 0 0	104 0 0	20 0 0	796 9 10	18 0 0
855 6 9	1,091 1 1	166 6 0	820 11 1	172 1 8	648 9 5	3,195 2 10	94 11 1

No. 23.—*Particulars of Arrears of Extra Sources of Revenue—(concluded.)*

Moturpha.							
		Particulars.					
Amount remitted.	Balance.	Recoverable.	Doubtful.	Irrecoverable.	Deduct amount Sanctioned.	Remaining proposed to be Sanctioned.	Districts.
17	18	19	20	21	22	23	
Rs. A. P.	Rs. A. P.	Rs. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
....	277 10 0	....	....	277 10 0	....	277 10 0	Chingleput.
....	279 4 9	127 6 6	....	151 14 3	88 14 11	62 15 4	Salem.
....	....	......	....	....	....	....	Madura.
....	183 5 8	183 5 8	....	....	....	....	Nellore.
....	196 15 2	......	....	196 15 2	192...1 11	4 13 3	North Arcot.
....	25 7 3	......	....	25 7 3	....	25 7 3	South Arcot.
....	....	......	....	....	....	....	Tanjore.
....	....	......	....	....	....	....	Trichinopoly.
....	....	....	....	....	....	....	Tinnevelly.
....	710 0 5	30 7 3	....	679 9 2	....	679 9 2	Bellary.
....	244 15 11	125 6 4	....	119 9 7	....	119 9 7	Cuddapah.
....	4 8 4	4 8 4	....	....	....	....	Coimbatore.
....	4 13 7	1 2 0	....	3 11 7	....	3 11 7	Canara.
....	83 0 10	23 14 9	....	59 2 1	....	59 2 1	Malabar.
....	....	....	....	....	....	....	Madras.
107 6 0	204 15 10	8 12 10	....	196 3 0	....	196 3 0	Kurnool.
107 6 0	2,215 1 9	504 15 8	0 0 0	1,710 2 1	281 0 10	1,429 1 3	Total.
....	....	....	....	26 0 0	....	26 0 0	Ganjam.
....	....	....	....	31 0 0	....	31 0 0	Vizagapatam.
....	....	....	....	98 0 0	....	98 0 0	Rajahmundry.
....	....	....	....	....	....	....	Masulipatam.
....	....	....	....	11 0 0	....	11 0 0	Guntoor.
24 0 0	754 0 0	39 0 0	549 0 0	166 0 0	....	166 0 0	Total.
131 6 0	2,969 1 9	543 15 8	549 0 0	1,876 2 1	281 0 10	1,595 1 3	Grand Total.

B. CUNLIFFE,
Secretary.

No. 24.

Particulars of Arrears of Sevoy Jummah.

	Districts.	Balance to the end of Fusly 1263.			Subsequent Collection up to the end of December, Fusly 1264.			Remission.			Balance.			Particulars of Balance. Recoverable.			Doubtful.			Irrecoverable Balances.			Deduct amount sanctioned for Remission.			Remaining amount proposed for Remission.		
	1	2			3			4			5			6			7			8			9			10		
		Rupees.	A	P	Rupees.	A	P	Rs.	A	P	Rupees.	A	P	Rs.	A	P	Rs.	A	P	Rupees.	A	P	Rupees.	A	P	Rupees.	A	P
1	Chingleput	901	0	1	120	3	9	......	...	...	780	12	4	746	6	2	......	...	...	34	6	2	34	6	2	......	...	...
2	Salem	578	7	0	16	14	6	......	...	...	561	8	6	354	8	4	......	...	...	207	0	2	202	1	5	4	14	9
3	Madura	424	13	10	42	10	0	58	2	6	324	1	4	178	10	7	......	...	...	145	6	9	......	...	...	145	6	9
4	Nellore	1,591	0	2	5	4	0	......	...	...	1,585	12	2	367	1	0	......	...	...	1,218	11	2	235	8	0	983	3	2
5	North Arcot	86,113	12	8	33	7	6	117	0	0	85,963	5	2	85,655	10	3	...	...	...	307	10	11	......	...	...	307	10	11
6	South Arcot	2,898	7	7	26	13	9	......	...	...	2,871	9	10	......	...	...	2,618	9	2	253	0	8	91	6	3	161	10	5
7	Tanjore	431	7	11	......	...	...	......	...	...	431	7	11	12	1	4	......	...	...	419	6	7	......	...	...	......	...	...
8	Trichinopoly	3,320	4	8	108	7	0	......	...	...	3,211	13	8	657	4	2	......	...	...	2,554	9	6	......	...	...	2,554	9	6
9	Tinnevelly	293	3	7	......	...	...	277	0	6	16	3	1	16	3	1	......	...	...	....	...	...	......	...	...	......	...	...
10	Bellary	1,005	3	8	10	0	11	800	7	7	194	11	2	......	...	...	194	11	2	....	...	...	......	...	...	......	...	...
11	Cuddapah	1,534	6	0	175	10	11	676	11	10	681	15	3	356	15	7	......	...	...	324	15	8	......	...	...	324	15	8
12	Coimbatore	328	15	10	......	...	...	......	...	...	328	15	10	179	1	1	......	...	...	149	14	9	55	12	11	94	1	10
13	Canara	67	14	4	38	15	3	......	...	...	28	15	1	16	9	1	......	...	...	12	6	0	......	...	...	12	6	0
14	Malabar	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...
15	Madras	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...
16	Kurnool	355	15	8	60	4	9	......	...	...	295	10	11	21	0	10	......	...	...	274	10	1	......	...	...	274	10	1
	Total	99,845	1	0	638	12	4	1,929	6	5	97,276	14	3	88,561	7	6	2,813	4	4	5,902	2	5	619	2	9	4,863	9	1
1	Ganjam	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...	......	...	...
2	Vizagapatam	30	0	0	......	...	...	......	...	...	30	0	0	....	...	...	30	0	0	......	...	...	......	...	...	......	...	...
3	Rajahmundry	165	0	0	9	0	0	119	0	0	37	0	0	....	...	...	19	0	0	......	...	...	......	...	...	18	0	0
4	Masulipatam	8,872	0	0	100	0	0	......	...	...	8,771	0	0	......	...	...	8,771	0	0	......	...	...	......	...	...	......	...	...
5	Guntoor	1,119	0	0	5	0	0	......	...	...	1,115	0	0	....	...	...	1,115	0	0	......	...	...	......	...	...	......	...	...
	Total	10,186	0	0	114	0	0	119	0	0	9,953	0	0	......	...	...	9,935	0	0	18	0	0	......	...	...	18	0	0
	Grand Total	1,10,031	1	0	752	12	4	2,048	6	5	1,07,229	14	3	88,561	7	6	12,748	4	4	5,920	2	5	619	2	9	4,881	9	1

Revenue Board Office, Fort St. George, 4th July 1855.

B. CUNLIFFE,
Secretary.

No. 25.

Advances for Cultivation.

	Districts.	Amount sent to the Talook out of that sanctioned.	Collection. Within the Fusly inclusive of the amount returned.	Collection. To the end of December, Fusly 1264.	Collection. Total.	Balance.
1	Nellore, ...	760	760	......	760	......
2	Tanjore, ...	83,000	78,862	3,483	82,344	656
3	Trichinopoly, ...	39,998	39,998	......	39,998	......
4	Tinnevelly, ...	175	175	......	175	......
5	Bellary, ...	11,250	9,597	659	10,256	993
6	Cuddapah, ...	240	200	......	200	40
7	Canara, ...	10,215	9,754	461	10,215	......
8	Malabar, ...	1,000	1,000	......	1,000	......
9	Kurnool, ...	4,738	4,702	36	4,738	......
	Total...	1,51,376	1,45,048	4,638	1,49,687	1,689
1	Ganjam, ...	16,500	16,500	......	16,500	......
2	Vizagapatam, ...	5,570	5,570	......	5,570	......
3	Rajahmundry, ...	65,000	64,371	97	64,828	172
4	Masulipatam, ...	15,100	15,019	81	15,100	......
5	Guntoor, ...	14,986	13,980	99	14,079	907
	Total...	1,17,156	1,15,800	277	1,16,077	1,079
	Grand Total...	2,68,532	2,60,848	4,915	2,65,764	2,768

B. CUNLIFFE,
Secretary.

Revenue Board Office,
Fort Saint George, 4th July 1855.

No. 26.

Collections, Current and Arrears, of Land and Extra Sources of Revenue, including Sevoy Jummah, for Fusly 1263.

	Districts.	Land Revenue Collections.			Extra Revenue Collections.	Sevoy Jummah Collections.	Total Collections.	Increase.	Decrease.	
		Arrears.	Current.	Total.						
	1	2	3	4	5	6	7	8	9	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Chingleput	3,23,562	6,79,059	10,02,621	2,65,121	6,037	12,73,779		2,03,727	
2	Salem	38,877	16,99,447	17,38,324	2,09,581	8,432	19,56,337		60,093	
3	Madura	2,30,357	18,25,322	20,55,679	4,76,370	6,332	25,38,381	40,442		
4	Nellore	99,084	12,19,664	13,18,748	5,16,385	3,523	18,38,656		6,25,438	
5	North Arcot	2,79,578	13,32,202	16,11,780	1,68,363	11,293	17,91,436		5,54,090	
6	South Arcot	96,077	18,74,797	19,70,874	4,31,006	10,658	24,12,538		5,58,574	
7	Tanjore	93,680	34,72,173	35,65,853	9,37,923	26,111	45,29,887		2,91,121	
8	Trichinopoly	69,893	13,17,149	13,87,042	63,707	3,410	14,54,159	36,337		
9	Tinnevelly	79,442	19,78,900	20,58,342	5,85,452	8,095	26,51,889		1,77,416	
10	Bellary	29,242	15,94,766	16,24,008	5,72,051	9,385	22,05,444		6,41,725	
11	Cuddapah	30,996	18,92,984	19,23,980	3,12,573	16,244	22,52,797		2,49,654	
12	Coimbatore	19,017	23,17,309	23,36,326	1,87,625	10,724	25,34,675		60,233	
13	Canara	1,16,850	18,13,811	19,30,661	7,64,129	91,681	27,86,471	28,924		
14	Malabar	9,997	15,80,871	15,90,868	7,18,094	15,896	23,24,858		2,79,924	
15	Madras	7,419	59,115	66,534	18,04,998	5,942	18,77,374	1,83,943		
16	Kurnool	7,290	6,20,204	6,27,494	1,27,072	2,631	7,57,197		1,00,581	Net Decrease.
	Total	15,31,361	252,77,773	268,09,134	81,40,350	2,36,394	351,85,878	2,89,646	38,02,576	35,12,930
1	Ganjam	39,875	8,58,371	8,98,246	4,53,312	9,429	13,60,987		1,08,641	
2	Vizagapatam	9,481	11,91,021	12,00,502	2,69,107	5,798	14,75,407		41,886	
3	Rajahmundry	47,137	19,71,788	20,18,925	4,26,096	19,210	24,64,231		48,853	
4	Masulipatam	1,11,428	10,10,221	11,21,649	4,07,099	16,937	15,45,685	2,47,829		
5	Guntoor	17,443	13,47,231	13,64,674	4,71,716	5,317	18,41,707		2,53,413	Net Decrease.
	Total	2,25,364	63,78,632	66,03,996	20,27,330	*56,691	86,88,017	2,47,829	4,52,793	2,04,964
	Grand Total	17,56,725	316,56,405	334,13,130	101,67,680	2,93,085	438,73,895		37,17,894	
	Fusly 1262	16,65,539	347,26,717	363,92,256	108,81,310	3,18,223	475,91,789			
	Increase	91,186								
	Decrease		30,70,312	29,79,126	7,13,630	25,138	37,17,894			

* The entry in the column 6 headed "Sevoy Jummah Collections" in Statement No. 24 accompanying the Commissioner's Report does not correspond with that in the Demand Collection and Balance Statements. Consequently the entry in this Statement has been made agreeably to that in the D. C. B. Sheets.

Revenue Board Office, Fort St. George,
4th July 1855.

B. CUNLIFFE,
Secretary.

No. 27.

Collections and Charges.

	Districts.	Total Collections, current and arrears, of land and extra sources of Revenue, inclusive of Sevoy Jummah or Extra Items.	Total charges consisting of Collector's salary, Establishment, Saderward, &c.		Maramut charges		Yeomiahs and other allowances.		Extra charges.		Total.		
			Amount.	Per centage.	Amount.	Per centage.	Amount.	Per centage.	Amount.	Per centage.	Amount.	Per centage.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Chingleput ...	12,73,779	1,69,720	13	76,919	6	44,348	4	1,11,766	9	4,02,753	32	
2	Salem	19,56,337	1,91,189	10	32,241	1	56,504	3	16,031	1	2,95,965	15	
3	Madura. ...	25,38,381	1,71,384	7	35,342	1	73,764	3	1,01,108	4	3,81,598	15	
4	Nellore. ...	18,38,657	2,68,074	15	1,07,854	6	21,452	1	97,632	5	4,95,012	27	
5	North Arcot.	17,91,437	1,98,130	11	70,280	4	91,077	5	4,039	¼	3,63,526	20	
6	South Arcot.	24,12,538	2,28,307	9	79,035	3	1,45,511	6	89,798	4	5,42,651	22	
7	Tanjore. ...	45,29,886	4,60,489	10	4,23,511	9	1,83,295	4	1,72,132	4	12,39,427	27	
8	Trichinopoly	14,54,159	1,10,296	8	1,43,714	10	64,652	4	42,702	3	3,61,364	25	
9	Tinnevelly ...	26,51,889	2,20,069	8	1.00,229	4	1,97,023	7	4,13,476	16	9,30,797	35	
10	Bellary. ...	22,05,445	2,30,479	10	1,10,653	5	48,564	2	9,16,606	42	13,06,302	59	
11	Cuddapah. ...	22,52,797	1,87,076	8	36,610	2	80,252	4	4,973	¼	3,08,911	14	
12	Coimbatore ..	25,34,675	1,99,254	8	33,557	1	60,908	2	2,78,774	11	5,72,493	22	
13	Canara.. ...	27,86,471	2,91,098	10	...	...	1,54,688	6	1,41,605	5	5,87,391	21	
14	Malabar. ...	23,24,858	2,84,418	12	...	...	2,74,238	12	2,49,757	11	8,08,413	35	
15	Madras... ...	18,77,373	2,01,891	11	1,918	⅛	...	...	2,18,712	12	4,22,521	23	
16	Kurnool. ...	7,57,197	1,17,172	15	7,380	1	11,080	1	12,623	2	1,48,255	19	
	Total....	351,85,879	35,29,046	10 1/16	12,59,243	3 2/16	15,07,356	4¼	28,71,734	8 3/16	*91,67,379	26 1/16	* Total amount of charges according to the general Report for Fusly 1262. ... 74,32,964 Deduct amount of charges entered twice by mistake in Madura. .... 16,792 Remainder... 74,16,172
1	Ganjam. ...	13,63,247	1,75,749	13	9,906	1	25,786	2	3,837	5/16	2,15,278	16	As per statement No. 27 accompanying the Commissioner's Report.
2	Vizagapatam.	14,75,408	1,24,693	8	5,699	⅜	9,635	1	5,766	⅜	1,45,793	9	
3	Rajahmundry.	24,64,231	2,54,417	10	38,754	2	36,231	1	13,571	1	3,42,973	14	
4	Masulipatam..	15,45,685	1,51,248	10	...	...	51,516	3	4,177	¼	2,06,941	13	
5	Guntoor. ...	18,42,584	2,21,660	12	21,583	1	56,678	3	1,019	1/16	3,00,940	16	
	Total....	86,91,155	9,27,767	11	75,942	1	1,79,846	2	28,370	1	12,11,925	14	
	Grand Total.	438,77,034	44,56,813	10 3/16	13,35,185	3 1/16	16,87,202	3 13/16	29,00,104	6⅜	103,79,304	23 11/16	
	Fusly 1262....	475,93,137	43,03,013	9 1/16	10,84,553	2¼	16,89,807	3 9/16	16,52,865	3½	87,30,238	18⅜	
	Increase... ...	...	1,53,800	...	2,50,632	...	...	...	12,47,239	...	16,49,066	...	
	Decrease... ...	37,16,103	...	...	...	...	2,605	...	...	...	...	...	

Revenue Board Office, Fort St. George,
4th July 1855.

B. CUNLIFFE,
Secretary.

A. in No. 27.—*Explanation of Extra Charges.*

	Districts.	Extra Revenue charges inclusive of those not chargeable to any particular branch of Revenue.	Extra charges, and Refunds under the head of Abkarry.	Refunds.	Advances for cultivation	Salt charges, viz., advances and payments to manufacturers, compensation to French Government, &c.	Charges for Cochrane's Canal and sundry small Farms &c.	Stamp Refunds and other charges.	Extra charges and Drawback in Sea Customs.	Sums expended on Charity Roads in consequence of the scarcity.	From Deposits of the Revenue Department.	Advances on account of service of Government.	Miscellaneous charges.	Total.
		1	2	3	4	5	6	7	8	9	10	11	12	13
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rs.	Rupees.
1	Chingleput	5,866	95	......	3,437	94,654	......	1,320	......	....	......	....	6,394	1,11,766
2	Salem	3,456	......	9,440	......	....	......	......	......	....	......	....	3,135	16,031
3	Madura	7,216	......	11,023	......	39,691	......	......	11	16,822	......	19,369	6,977	1,01,108
4	Nellore	3,068	......	......	760	72,909	......	2,259	4	....	......	17,232	1,400	97,632
5	North Arcot	3,217	......	810	......	....	......	......	......	....	......	....	12	4,039
6	South Arcot	1,799	......	......	......	67,179	......	3,202	2	....	......	....	17,616	89,798
7	Tanjore	9,718	......	616	1,05,350	44,768	......	5,955	77	....	......	....	5,648	1,72,132
8	Trichinopoly	2,504	......	200	39,998	....	......	......	......	....	......	....	...	42,702
9	Tinnevelly	1,930	......	1,92,925	275	42,770	289	3,914	10	....	1,70,452	....	910	4,13,476
10	Bellary	7,366	......	10	11,600	....	......	1,944	......	8,91,618	......	....	4,068	9,16,606
11	Cuddapah	3,962	439	......	240	....	......	......	......	....	......	....	332	4,973
12	Coimbatore	17,281	......	......	......	....	......	2,663	......	....	......	2,58,830	...	2,78,774
13	Canara	16,305	......	......	12,766	98,708	13,192	......	588	....	......	....	46	1,41,605
14	Malabar	12,819	......	......	......	96,852	753	......	377	15,683	28,094	88,456	6,723	2,49,757
15	Madras	1,474	54,954	......	......	1,13,925	14,546	3,262	20,331	....	......	10,122	98	2,18,712
16	Kurnool	4,345	......	......	7,573	....	......	119	......	....	......	....	586	12,623
	Total...	1,02,326	55,488	2,15,024	1,81,999	6,71,456	28,780	24,638	21,400	9,24,123	1,98,546	3,94,009	53,945	28,71,734

Col. 1.—Extra temporary establishments annually entertained, and the Batta paid to Revenue servants on Circuit form a principal part of this outlay.
Col. 2.—The charge in Madras is for the purchase of Arrack.
Col. 4.—In consequence of the distress of the smaller ryots, a larger advance was made than in the previous year.
Col. 5.—The manufacture was increased under the orders of Government to keep on hand a stock equal to the consumption of 2 years.
Col. 10.—Allowances to Pagodas and Chuttrums and various payments on account of Government, detailed in the Collector's accounts, compose this outlay in Tinnevelly. In Malabar the outlay was on account of Public Works.
Col. 11.—The construction of Barracks and Roads on the Neilgherries and the expense of working the Annamalay forests, constitute the outlay in Coimbatore.
Col. 12.—The survey in South Arcot and the Government plantations in Bellary are included in this Column with many other minor charges.

Revenue Board Office,
Fort Saint George, 4th July 1855.

B. CUNLIFFE,
Secretary.

No. 28.

Revenue from Irrigated Lands and Charges of Irrigation—(omitted as not being correct.)

Revenue Department.

No. 285.

Extract from the Minutes of Consultation under date the 11th March 1856.

Read again letter from the Secretary to the Boardof Revenue dated 4th July and entered in Consultation 11th September 1855.

1. This paper is the general report of the Board of Revenue on the Revenue of the Madras Presidency for Fusly 1263, (A. D. 1853-1854); and among the enclosures is the Report of the Commissioner of the Northern Circars on the Districts under his charge for the same Fusly. The Right Honorable the Governor in Council has read with much interest the details so clearly and comprehensively given, especially those relating to the disastrous circumstances of the season, and the consequent fluctuations of the Revenue, in the several Districts. It is unnecessary however for Government to go over the same ground; and their remarks will therefore be confined to the notice of those points which require an order, or appear to merit special mention.

2. The first particular which seems to call for such notice is the abolition of the Dittum, adverted to in para. 21. The Government fully agree with the Board in their description of the inutility of this operation as well as the inconveniences which its performance involves; and they fully concur with them in the propriety of dispensing with it for the future. It appears however to his Lordship in Council that some more precise and definite rule will be required in lieu of it, than that here proposed by the Board; and he would wish them to take the subject into consideration in communication with the Collectors. Not only relinquishment of land but transfers also will need to be notified; and time will be wasted at the Jummabundy unless this is done punctually and completely.

3. In connection with this subject that of Dittum bunzer requires regulation. In some districts, Ryots are in the habit of retaining much land which they never or very rarely cultivate, and which is annually struck out of the demand at the settlement. This is an abuse; saving unavoidable waste from clear circumstances of season, occupancy of land should involve the payment of the assessment. The Board have already given their attention to this subject in treating of the revision of the assessment in North Arcot;* and the Government in reviewing those proceedings declared their full concurrence in the sentiments expressed by the Board, and their wish that they should be borne in mind in the case of other Districts also.† The rule should be as there laid down, that the taking and retaining of land should be entirely free, and to that end the arrangements alluded to in the preceding para. should be adapted; but that all land in occupation should be paid for, except in the rare and special contingency described. No doubt the high rates of assessment would make it impracticable to enforce this rule with perfect strictness at present; but even now the minute rules as to remission of waste, of Nautungaul, and of shamilat bunzer, may be modified, especially in those Districts where the assessment is lightest; and thus some approach can be made even now to a simpler and better system, to the gain even of the Ryot.

* *Progs. Jany. 11th* 1855, *para.* 18.

† *E. M. C. April 23d* 1855, *para.* 12.

4. In para. 24, the Board give a table purporting to shew the average assessment per acre on the various descriptions of land in each of the field assessed Districts under their control. This table however gives merely the Tarum Assessment without deduction of the permanent remission allowed in Bellary and Cuddapah, and it is presumed elsewhere also, as in North Arcot and Madura, on the tarum rates. It is desirable that in future the Statement should be corrected by the exclusion of those permanent remissions, so as to represent the actual ordinary demand. Even as it is, the table shews the extreme inequality of the assessment in the various Districts; thus while the average rate per acre is Rupees 2, annas 11, in South Arcot; and Rupees 2, anna 1, in North Arcot; in Bellary it is only ten annas, (corrected) and in Tinnevelly only twelve annas; and yet it is well known that both these Districts contain a large extent of very rich and productive dry land.

5. In para 28, the Board suggest that it might be expedient to remit the second crop assessment now imposed on sugar cane when grown on one crop land. The reason for this impost is that the cane crop occupies the time and consumes the water of two rice crops; and the Board allege in favor of a change, that they are led to believe that it does not consume quite so much water. The existing rule was fixed after deliberation, and the Government believe it to be a sound one. They believe that more careful enquiry would satisfy the Board that a cane crop does consume fully as much water as two crops of rice; but even if it were true that it does not require quite so much, the difference certainly is not great, and the time of the crop on the ground is even more. If the nicety for which the Board here plead in estimating the quantity of water used, be admitted in this case, it must be so in the system of taxation generally. A Sumba crop must then pay more than a Car crop, and a crop in the hot weather more than one in the cool; thus would be brought in under the plea of exactly charging for the water used, that distinctive taxation of particular products, which is now so universally condemned and sought to be got rid of. The Government are desirous to relieve sugar cultivation of all unfair burdens, but they are not disposed to foster that or any other special product by favorable taxation. It must be remembered too, that cane cultivation already enjoys one advantage over that of rice, viz. in the immunity of the produce from export duty to which rice is subject.

6. It has already been said above, that Government regard the present practice as fair on general considerations, and it may be added that they fail to see in the statement now before them any evidence of its injurious effect. The Board speak of the whole extent of cane cultivation as small, being nearly 22,000 cawnies out of about 13½ lacks, or 1¼ per cent. But there are many circumstances to limit the cultivation of cane in this country; the extent of land suited to it is very limited; it needs a considerable command of capital, which is rare among the agricultural class; and it requires a peculiar skill, which as a fact is now found in only a few localities; lastly, except in very small quantities sugar is not an article in general use in this country; from the poverty of the people; and that steady demand which is necessary to effect any considerable extension of the cultivation, must be looked for at present as a general rule in the establishment of purchasing depôts for the European Markets, which as yet are only thinly scattered over the country. Far from seeing reason to suppose that the culture is now generally checked by over-taxation, the Government deem it a fact of good promise that in so very unfavorable a year as that now under notice a material extension of the cultivation took place. Where the ordinary assessment is so heavy as to check the cultivation of sugar, as is stated to be the case in Kurnool, it must be too heavy for any crop; and the Government will be fully prepared to listen to recommendations of reduction in such cases.

7. In para. 38, the Board notice the village of Tungacherry in Malabar rented to the Travancore state. They observe that heretofore a portion of the Rented Beriz has been credited to the tobacco monopoly and the remainder to "Small farms and licenses;" and they add that henceforward the whole will be credited to the latter head. This however appears to Government a mistake; the village being rented, the proper course would seem to be to credit the receipts under land revenue to the head of "rents for more than one year." The Board will be good enough to explain if there any sufficient reasons against this course.

Para. 42. 8. Of the total demand in the sixteen Districts under the Board, being Rupees 359,70,202, the collections within the Fusly amounted to Rupees 334,20,316, being 93 per cent.; the outstanding balance at the end of December 1854, being nearly six months after the close of the Fusly was Rupees 7,84,611. But out of this amount above four lacks in Tanjore (Rupees 4,08,009) was only nominal, and has since been remitted by order of Government. The real balance therefore at the date above mentioned was only Rupees 2,76,602 being ¾ per cent, on the whole demand. It does not appear what subsequent collections were made; but no doubt this balance received investigation at the settlement of Fusly 1264, and the result will be brought before Government in the report on that year.

9. The Ryotwary arrears of former years are stated by the Board at Rupees 3,55,291, of which Rupees 1,44,057-1-11 is styled irrecoverable; of this amount however only the remission of Rupees 65,386-11-10 is now asked for, as the remainder Rupees 78,670-6-1 has been already remitted by Government. Sanction is now accordingly granted for writing off the former sum viz. Rupees 65,386-11-10, as particularized in Statement 22 appended to the Board's report.

In future years it will be better that the Board should correct the district statements of outstanding arrears received in their Office, by striking out sums remitted by Government after the date of such Statements, so that their own Statement laid before Government may represent only the actual arrears.

10. According to Statement 21, the amount of Ryotwar arrears in the Board's Districts up to the end of 1852, is no less than Rupees 2,11,234 of which Rupees 1,80,818, is styled recoverable, and Rupees 30,416 doubtful. It is very desirable that these balances also should be fully investigated and finally settled. Whatever portion may be found really to be fairly recoverable should be put in train of realization without delay, and the remainder should be at once struck out of the demand. In the following districts it is observed that the old arrears retained are very large; Chingleput, Rupees 31,575; Nellore, Rupees 31,466; Tanjore, Rupees 85,756; Madras, Rupees 22,063.

11. Sanction is also granted as requested in para. 49, for writing off Rupees 2,094-1-3, arrears on account of the several extra sources of revenue according to Statement 23, and Rupees 4,893-6-1, according to Statement 24, on account of arrears of Sevoy Jumma. These remissions leave the sum of Rupees 897-14-10, under the various heads of extra sources, and Rupees 88,561-7-6, under that of Sevoy Jumma or extra revenue. Of the latter amount Rupees 85,655-10-8, is in North Arcot, and consists almost entirely of the demand of interest held in suspension by order* of Government against the Cauvetnugger Zemindary; as to the remainder under both heads, it is desirable that it should be brought to early settlement either by remitting it or writing off. It is not stated to what Fuslies these arrears belong; but it is presumed that they include all for years anterior to Fusly 1263. Statement 23 is incomplete for want of columns to show the totals of all the several branches of Revenue included in it.

* *M. C. April 24th* 1849.

12. On the Statement of Revenue charges in para. 52, it is to be observed that before that Statement can be of real value either as representing the actual charges on the revenue, or for comparison with similar statements in the other Presidencies, it must be prepared on a different basis. The Government will not enter fully into this question at present, but will point out some particulars in which the Statement needs revision. The charges for irrigation include new works, which cannot be regarded as a fair charge on current Revenue. Again, the cost of the roads made in Bellary, the cost of roads on the Neilgherry Hills, and the cost of the Neilgherry barracks, are included, though none of them are properly Revenue charges at all. Tuccavy again cannot be regarded as a charge, being only a recoverable advance; and even the Yeomiahs and other such allowances, though charged to the Revenue Department appertain in reality rather to the Political or the General.

13. The Government will now notice the Report of the Commissioner of the Northern Circars; on which however as in the case of the Board's Report, though it contains much valuable and interesting matter, it is not necessary to remark at any length. In the Circars also the season was one of much disaster; while there was a general deficiency of rain, there was an inundation of the Kistnah which was productive of much damage. The year illustrated the value of the Godavery irrigation in Rajahmundry, where the remissions amounted to only 2½ per cent. while in the other Districts they ranged from 9 to 13 per cent.

Para. 24.

14. In para 31, the Commissioner speaks of the Ryotwar Balances. The Revenue was collected with fair punctuality. In Ganjam it appears to be the Commissioner's opinion that a part of the arrears should be remitted on account of peculiar circumstances; and his report on Fusly 1264 should embody his recommendation on this point. In Guntoor a large part of the arrear is only nominal; being the amount of the remuneration allowed in that form to certain village servants, pending a final settlement of their emoluments. As directed in Extract Minutes of Consultation 30th October 1855, this whole amount will be entered as collected; and will then be debited as paid to the village servants. In the other three Districts the outstanding arrear at the end of February 1855 was very small; in Vizagapatam only one third per cent. on the demand.

15. In para. 32, the Commissioner treats of the old arrears; and agreably to his recommendation, sanction is given for writing off arrears of land Revenue Ryotwar, Rupees 44,903-4-3,

as detailed in his statement 22, and in the Board's statement of the same number. In the same para., the Commissioner asks sanction to write off various small arrears of extra sources and Sevoy Jumma, but he has given round numbers only without any detail of the exact sums. This practice of omitting fractions, very convenient and proper in mere general statements for information, is unsuitable in the case of accounts or when an order for money is to be passed. Mr. Goldingham will now be pleased to notify the exact sums to be remitted, in order that sanction may be given.

16. Exclusive of the arrears thus recommended to be writen off there still remain old balance to the amount of Rupees 10,00,775. These should receive the Commissioner's early notice in view to their final settlement. His attention is called to the order of Government of August 1st 1855, calling for a report on the old balances. Of the total sum above specified as remaining after the remissions now proposed, viz. Rupees 10,00,775, no less than Rupees 3,49,911, is stated to be Sevoy Jumma, (Commissioner's statement No. 20.) But in the Board's Statement (No. 20) the amount of Rupees 9,953, and in No. 24, Rupees 9,935, is shewn as the balance; and in a note to the former statement it is explained that the correct amount according to the Demand, Collection and Balance Statement, is entered. It should be explained what the large remaining sum consists of; the discrepancy between the Board's two statements also needs explanation.

17. In passing orders on the Revenue reports of Fusly 1262 (Extract Minutes of Consultation November 6th 1854) Government ordered (para. 34) that the report of the Commissioner of the Northern Circars should be sent through the Board of Revenue, who should submit it with their own, and with one set of Statements in illustration of both; and this has accordingly been done on the present occasion. This arrangement however is found to create some confusion, inasmuch as the Board's report speaks generally of the districts under their own control, while the Statements to which those remarks refer include also the districts under the Commissioner. It is very desirable also that the Government should have before it one general and comprehensive Report of the Revenue of the Presidency without artificial and arbitrary geographical distinctions. It was with the intention of obtaining such a Report that the substitution of a general report for the former Reports on particular Districts was ordered; and the object is only partially attained under the present plan. The Right Honorable the Governor in Council is therefore pleased to direct that for the future the Board's Report shall comprehend the Northern Districts in every general particular; that is, that it shall include the same remarks and explanations respecting the season and its incidents and the fluctuations of the revenue, with the same notice of the collections and balances, and the same applications for remission of old arrears, as it would do if those Districts were under its immediate charge. In short, it is the wish of Government that the Board's Report should be really a General Revenue Report for the whole of the Madras Territories. The materials for doing what is now required will be at hand in the Commissoner's Report, and it is believed therefore that no great amount of additional labour will thus be entailed on the Board. The Government will still refer to the Commissioner's report for details not brought into the General Report of the Board.

18. It only remains to notice a few points in the accounts, which in the opinion of Government ought to be altered. From para. 35 of the Board's Report it appears that in their accounts the item of "Ameen devi coir" in Canara is credited to Small farms and licenses; in the Accountant General's books on the other hand it forms a head by itself. Both plans are open to objection; there is nothing really so distinctive as to require that this small item should be a separate head in the General books, and it is also out of place where the Board put it.

Again, from para. 40 it is seen that the forest revenue of Canara is in great part credited to Sevoy Jumma, though without any good reason, while an examination of the detailed accounts shews that part of it, merely because it is levied in the form of a "rent" or "farm" is credited to the head of Small farms and licenses. The receipts from the Annamalay Forests also are credited to Sevoy Jumma. As to the income from the forests and jungles generally in other Districts, it is for the most part credited to Small farms and licences, because levied in that form; while in others again it is credited under land revenue to the head of Ready money items. The revenue from Sandalwood in Coimbatore is credited to Sevoy Jumma.

19. Thus there is very little system in the way in which these various kinds of forest revenue are credited; but there seems no difficulty in determining what is the proper head.

All of the foregoing items belong undoubtedly to land revenue being derived from the land, and they ought therefore to be brought to account under land revenue. The proper head under that general head is "Ready money items;" but the designation of that head should be altered. It was appropriate and had a meaning when Land Revenue generally was taken in kind; as it included all the various small particulars which then were levied in money. But after the Land Revenue generally was commuted into money the term became quite unmeaning; and it may now with propriety be altered to that of "Sundry items." To this head all the various particulars above detailed should hereafter be credited, both in the Board's accounts and in the books of the Accountant General, as well as all the items now carried to "Ready money items," except where it may be otherwise ordered. Final orders on this point, however, as well as respecting the necessity of retaining the head of Small farms and licenses in the accounts at all, will be given after communication with the Accountant General, in connection with the revision of the revenue accounts now in progress. Meanwhile the items of Forest Revenue should be credited till further orders, to the head of "Ready money items."

20. To one point however the Government wish to draw the Board's atttention without delay, viz. to the necessity of restricting the head "Sevoy Jumma" to its proper function. It is the practice in some Districts to credit systematically to this head receipts properly belonging to some regular head of account; for example, the Forest Revenue in Canara and the Sandalwood proceeds in Coimbatore, above remarked on. It is also customary in some districts to credit money receipts to this head temporarily for a few years which ought properly to be carried at once to some definite head of account, as for example, the collections from resumed Enams. This latter practice has indeed been materially restricted of late years, but still more restriction is necessary. Up to a very few years ago this head of account was kept very much out of sight; it is now subjected to more systematic control by the Board; but being an irregular and indefinite head, it is proper on every account, both for the orderly arrangement of receipts and for the prevention of fraud, that it should be strictly limited to those items which cannot find a place under any other head of account.

(A true Extract,)

(Signed) J. D. BOURDILLON,

Secretary to Government.